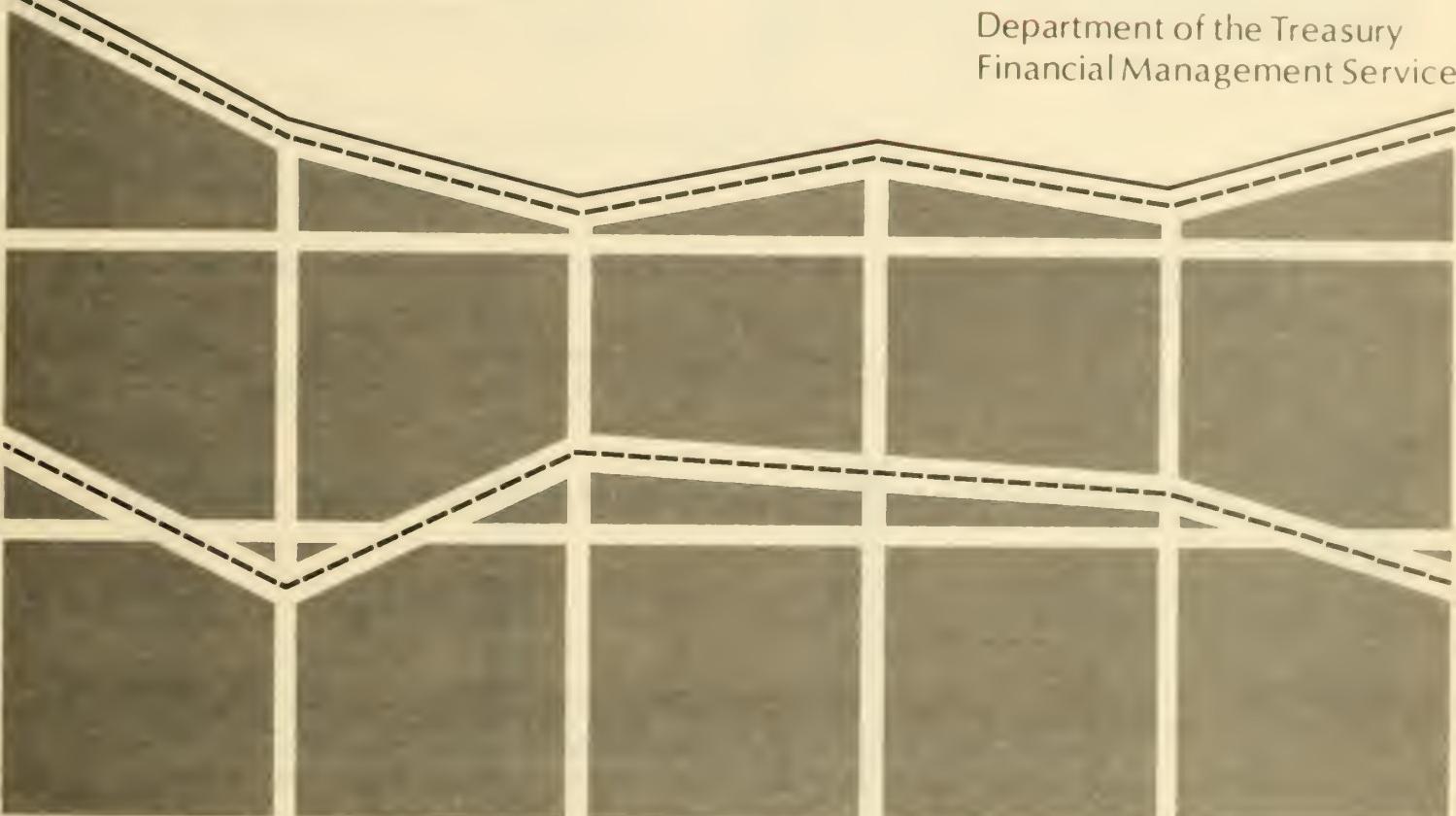




For the Fiscal Year Through  
February 28, 1985,  
and Other Periods

# Monthly Treasury Statement of Receipts and Outlays of the United States Government

Department of the Treasury  
Financial Management Service



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# Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 17th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

## Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

## Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays

of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

## Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

## Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

**Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1984 and 1985, by Month (in millions)**

Period	Budget Receipts	Budget Outlays	Budget Deficit/(Surplus)
<b>FY 1984</b>			
October .....	\$45,157	\$70,226	\$25,069
November .....	46,202	67,794	21,591
December .....	58,044	74,705	16,661
January .....	62,537	68,052	5,515
February .....	47,886	68,267	20,381
March .....	44,464	73,020	28,555
April .....	80,180	68,687	(11,493)
May .....	37,459	71,391	33,932
June .....	69,282	71,283	2,000
July .....	52,017	68,432	16,416
August .....	55,209	88,707	33,498
September .....	68,019	51,234	(16,785)
Total .....	<b>666,457</b>	<b>841,800</b>	<b>175,342</b>
 <b>FY 1985</b>			
October .....	52,251	81,037	28,787
November .....	51,494	79,956	28,462
December .....	62,404	77,583	15,179
January .....	70,454	76,838	6,384
February .....	54,021	74,851	20,830
Year-to-date .....	<b>290,622</b>	<b>390,265</b>	<b>99,643</b>

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

**Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, February 1985 and Other Periods (in millions)**

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1985 <sup>1</sup>	Actual Previous Fiscal Year to Date (1984)	Budget Estimates Next Fiscal Year (1986) <sup>1</sup>
Total budget and off-budget results					
Budget receipts	\$54,021	\$290,622	\$736,859	\$259,827	\$793,729
Budget outlays	74,851	390,265	946,626	349,045	972,224
Budget surplus (+) or deficit (-)	20,830	99,643	209,767	-89,218	178,495
Off-budget surplus (+) or deficit (-)	225	911	12,459	+403	1,501
Total surplus (+) or deficit (-)	-21,056	-100,553	-222,226	-88,815	-179,996
Means of financing					
Borrowing from the public	15,994	92,831	210,492	78,036	181,277
By reduction of cash and monetary assets, increase (-)	9,094	12,979	10,426	12,304	
Other means	-4,033	-5,257	1,308	-1,526	-1,281
Total budget and off-budget financing	21,056	100,553	222,226	88,815	179,996

<sup>1</sup>Based on the FY 1986 Budget released by the Office of Management and Budget on February 4, 1985.

No transactions

Note: Details may not add to totals because of rounding

Source: Financial Management Service, Department of the Treasury

**Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1984 and 1985**

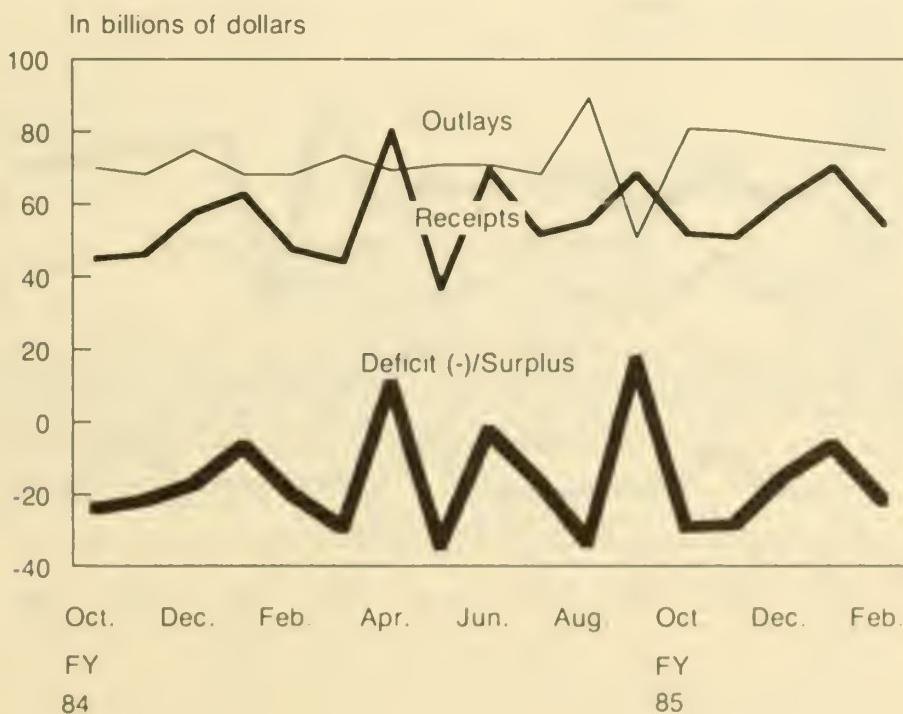


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1984 and 1985

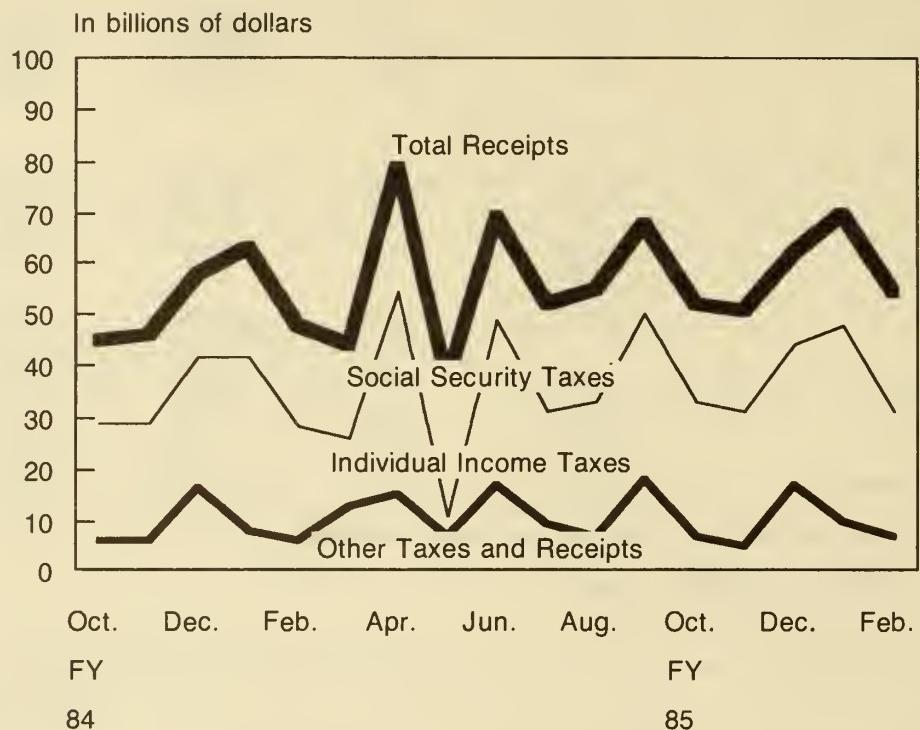
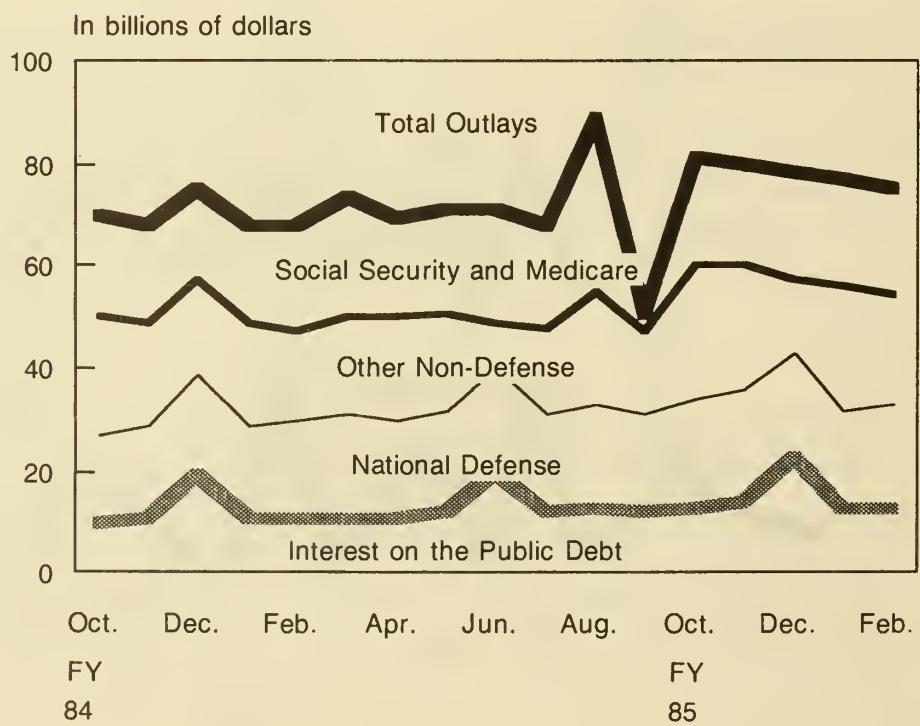


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1984 and 1985



**Table 3. Summary of Receipts and Outlays of the U.S. Government, February 1985 and Other Periods (in millions)**

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year <sup>1</sup>
<b>Budget Receipts</b>				
Individual income taxes	\$23,769	\$139,228	\$127,660	\$329,677
Corporation income taxes	1,753	18,121	13,484	66,403
Social insurance taxes and contributions				
Employment taxes and contributions	20,097	93,120	81,091	238,058
Unemployment insurance	2,615	8,009	6,974	25,586
Other retirement contributions	368	1,968	1,883	4,723
Excise taxes	2,585	15,173	15,260	36,995
Estate and gift taxes	504	2,655	2,484	5,603
Customs duties	842	4,987	4,140	11,809
Miscellaneous receipts	1,488	7,361	6,852	18,004
<b>Total</b>	<b>54,021</b>	<b>290,622</b>	<b>259,827</b>	<b>736,859</b>
<b>Budget Outlays</b>				
Legislative Branch				
The Judiciary	112	642	682	1,781
Executive Office of the President	60	368	363	1,024
Funds Appropriated to the President	8	48	46	117
Department of Agriculture <sup>2</sup>	605	5,752	3,779	11,076
Department of Commerce	3,959	23,428	19,015	45,050
Department of Defense—Military	141	857	771	2,113
Department of Defense—Civil	19,216	96,604	88,797	246,300
Department of Education	1,620	6,933	8,150	18,978
Department of Energy <sup>2</sup>	1,757	7,634	6,964	17,391
Department of Health and Human Services	797	4,306	3,724	9,327
Department of Housing and Urban Development	25,657	128,941	119,258	318,493
Department of the Interior	1,061	14,468	6,932	28,922
Department of Justice	218	1,923	2,107	5,009
Department of Labor	232	1,447	1,278	3,855
Department of State	2,261	9,683	10,470	23,465
Department of Transportation	156	1,182	1,127	2,703
Department of the Treasury:				
General revenue sharing	17	2,300	2,283	4,610
Interest on the public debt	12,951	74,851	61,921	180,300
Other	- 430	- 7,128	- 6,384	- 18,634
Environmental Protection Agency	339	1,883	1,626	4,418
General Services Administration <sup>3</sup>	313	- 16	194	466
National Aeronautics and Space Administration	617	3,205	3,001	7,317
Office of Personnel Management	2,055	9,757	9,272	23,612
Small Business Administration	2	118	133	726
Veterans Administration	2,214	10,977	10,615	26,811
Other independent agencies <sup>2</sup>	- 16	5,140	3,870	11,883
Allowances, undistributed				1,131
Undistributed offsetting receipts:				
Other interest				
Federal employer contributions to retirement funds	1,949	- 10,321	9,680	- 26,994
Interest on certain government accounts	- 275	12,229	8,956	25,554
Rents and royalties on the Outer Continental Shelf lands	- 289	- 2,427	- 2,188	- 5,302
<b>Total</b>	<b>74,851</b>	<b>390,265</b>	<b>349,045</b>	<b>946,626</b>
<b>Budget surplus (+) or deficit (-)</b>	<b>20,830</b>	<b>99,643</b>	<b>89,218</b>	<b>- 209,767</b>
<b>Off-budget surplus (+) or deficit (-)</b>	<b>225</b>	<b>- 911</b>	<b>+ 403</b>	<b>- 12,459</b>
<b>Total surplus (+) or deficit (-)</b>	<b>21,056</b>	<b>100,553</b>	<b>- 88,815</b>	<b>222,226</b>

<sup>1</sup>Based on the FY 1986 Budget released by OMB on February 4, 1985. The 1986 Budget includes a proposal to abolish the off-budget status of off-budget entities and to include these entities in the on-budget totals. While the budget included the off-budget data on-budget (under proposed legislation), the Monthly Treasury Statement is continuing to show them off-budget in conformity with current law. This presentation will be retained until enactment of the legislation repealing the off-budget status of these entities. The estimates for 1985 and 1986 in this document have been adjusted from the published budget totals to show the currently off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

<sup>2</sup>The outlays of this agency will be effected when the reclassification of all off-budget agencies to on-budget is enacted.

<sup>3</sup>Includes National Archives and Records Administration which is scheduled to become an independent agency on April 1, 1985.

No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, February 1985 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
<b>Individual income taxes:</b>									
Withheld .....	\$23,127	1		\$123,177	1		\$113,345	4	
Presidential Election Campaign Fund .....	11,683			18,963			19,295		
Other .....									
<b>Total—Individual income taxes .....</b>	<b>24,810</b>	<b>\$1,041</b>	<b>\$23,769</b>	<b>142,142</b>	<b>\$2,913</b>	<b>\$139,228</b>	<b>132,645</b>	<b>\$4,985</b>	<b>\$127,660</b>
<b>Corporation income taxes .....</b>									
	<b>2,673</b>	<b>919</b>	<b>1,753</b>	<b>24,592</b>	<b>6,470</b>	<b>18,121</b>	<b>21,085</b>	<b>7,601</b>	<b>13,484</b>
<b>Social insurance taxes and contributions:</b>									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes .....	112,571	.....	12,571	57,876	.....	57,876	49,528	.....	49,528
Self-Employment Contributions Act taxes .....	1,494	.....	494	1,049	.....	1,049	837	.....	837
Deposits by States .....	1,479	.....	1,479	7,636	.....	7,636	6,288	.....	6,288
Taxes on benefits .....	6	.....	6	1,529	.....	1,529	709	.....	709
<b>Total—FOASI trust fund .....</b>	<b>14,549</b>	<b>.....</b>	<b>14,549</b>	<b>68,090</b>	<b>.....</b>	<b>68,090</b>	<b>57,361</b>	<b>.....</b>	<b>57,361</b>
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes .....	11,271	.....	1,271	5,618	.....	5,618	5,834	.....	5,834
Self-Employment Contributions Act taxes .....	150	.....	50	111	.....	111	112	.....	112
Receipts from Railroad Retirement Account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States .....	113	.....	113	598	.....	598	791	.....	791
Taxes on benefits .....	(**)	.....	105	.....	.....	105	48	.....	48
<b>Total—FDI trust fund .....</b>	<b>1,435</b>	<b>.....</b>	<b>1,435</b>	<b>6,431</b>	<b>.....</b>	<b>6,431</b>	<b>6,785</b>	<b>.....</b>	<b>6,785</b>
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes .....	13,414	.....	3,414	15,397	.....	15,397	13,485	.....	13,485
Self-Employment Contributions Act taxes .....	1120	.....	120	252	.....	252	153	.....	153
Receipts from Railroad Retirement Account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States .....	306	.....	306	1,601	.....	1,601	1,836	.....	1,836
<b>Total—FHI trust fund .....</b>	<b>3,840</b>	<b>.....</b>	<b>3,840</b>	<b>17,250</b>	<b>.....</b>	<b>17,250</b>	<b>15,473</b>	<b>.....</b>	<b>15,473</b>
Railroad retirement accounts:									
Rail industry pension fund .....	123	1	123	640	10	631	1,472	(**)	1,472
Railroad social security equivalent benefit .....	151	.....	151	718	.....	718	.....	.....	.....
<b>Total—Employment taxes and contributions .....</b>	<b>20,098</b>	<b>1</b>	<b>20,097</b>	<b>93,129</b>	<b>10</b>	<b>93,120</b>	<b>81,091</b>	<b>(**)</b>	<b>81,091</b>
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury .....	1,486	.....	1,486	5,269	.....	5,269	4,641	.....	4,641
Federal Unemployment Tax Act taxes .....	1,123	1	1,121	2,685	15	2,670	2,300	15	2,285
Railroad Unemployment Ins. Act contributions .....	8	.....	8	70	.....	70	49	.....	49
<b>Total—Unemployment trust fund .....</b>	<b>2,617</b>	<b>1</b>	<b>2,615</b>	<b>8,023</b>	<b>15</b>	<b>8,009</b>	<b>6,989</b>	<b>15</b>	<b>6,974</b>
Federal employees retirement contributions:									
Civil service retirement and disability fund .....	358	.....	358	1,915	.....	1,915	1,831	.....	1,831
Foreign service retirement and disability fund .....	3	.....	3	17	.....	17	15	.....	15
Other .....	(**)	.....	(**)	1	.....	1	1	.....	1
<b>Total—Federal employees retirement contributions .....</b>	<b>362</b>	<b>.....</b>	<b>362</b>	<b>1,933</b>	<b>.....</b>	<b>1,933</b>	<b>1,847</b>	<b>.....</b>	<b>1,847</b>
Other retirement contributions:									
Civil service retirement and disability fund .....	7	.....	7	35	.....	35	35	.....	35
<b>Total—Social insurance taxes and contributions .....</b>	<b>23,082</b>	<b>2</b>	<b>23,080</b>	<b>103,121</b>	<b>24</b>	<b>103,096</b>	<b>89,962</b>	<b>15</b>	<b>89,948</b>
Excise taxes:									
Miscellaneous excise taxes <sup>2</sup> .....	1,295	15	1,280	8,376	189	8,186	9,600	199	9,401
Airport and airway trust fund .....	226	.....	226	1,180	2	1,177	940	1	940
Highway trust fund .....	1,035	.....	1,035	5,511	-96	5,607	4,709	-16	4,726
Black lung disability trust fund .....	44	.....	44	203	.....	203	193	.....	193
<b>Total—Excise taxes .....</b>	<b>2,600</b>	<b>15</b>	<b>2,585</b>	<b>15,269</b>	<b>96</b>	<b>15,173</b>	<b>15,443</b>	<b>183</b>	<b>15,260</b>
Estate and gift taxes .....									
	513	8	504	2,717	62	2,655	2,561	78	2,484
Customs duties .....									
	886	44	842	5,145	158	4,987	4,306	166	4,140
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks .....	1,385	.....	31,385	6,874	.....	6,874	6,406	.....	6,406
All other .....	103	(**)	103	-6,133	-6,619	487	454	9	446
<b>Total—Miscellaneous receipts .....</b>	<b>1,488</b>	<b>(**)</b>	<b>1,488</b>	<b>742</b>	<b>-6,619</b>	<b>7,361</b>	<b>6,860</b>	<b>9</b>	<b>6,852</b>
<b>Total—Budget receipts .....</b>	<b>56,052</b>	<b>2,031</b>	<b>54,021</b>	<b>293,726</b>	<b>3,104</b>	<b>290,622</b>	<b>272,863</b>	<b>13,036</b>	<b>259,827</b>

<sup>1</sup>In accordance with the provisions of the Social Security Act, as amended, "Individual Income Taxes Withheld" has been decreased and "Federal Contribution Act Taxes" correspondingly increased by \$1,946 million to correct estimates for the quarter ending March 31, 1984. "Individual Income Taxes-Other" has been decreased and "Self Employment Contribution Act Taxes" correspondingly increased by \$56 million to correct estimates for calendar year 1982 and prior.

<sup>2</sup>Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

<sup>3</sup>Includes an adjustment to prior reporting.

.... No transactions.

(\*\*) Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

**Table 5. Outlays of the U.S. Government, February 1985 and Other Periods (in millions)**

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Legislative Branch:</b>									
Senate	\$23	(**)	\$22	\$107	\$2	\$105	\$101	\$2	\$99
House of Representatives	37	\$1	36	190	3	187	183	3	180
Joint items	1		1	36		36	61		61
Congressional Budget Office	2		2	7		7	6		6
Architect of the Capitol	7		7	46		46	38		38
Library of Congress	14	(**)	14	94	(**)	94	138		138
Government Printing Office									
Revolving fund (net)	12		12	-2		-2	14		14
General fund appropriations	7		7	35		35	40		40
General Accounting Office	27		27	112		112	97		97
United States Tax Court	1		1	8		8	6		6
Other Legislative Branch agencies	1		1	8		8	6		6
Proprietary receipts from the public									
Intrabudgetary transactions	-7		7	9		9		2	2
	-2		2	-3		3	1		1
<b>Total—Legislative Branch</b>	<b>106</b>	<b>6</b>	<b>112</b>	<b>639</b>	<b>3</b>	<b>642</b>	<b>689</b>	<b>7</b>	<b>682</b>
<b>The Judiciary:</b>									
Supreme Court of the United States	1		1	7		7	6		6
Courts of appeals, district courts, and other judicial services	56		56	340		340	339		339
Other	4	(**)	3	20	(**)	21	18	(**)	18
<b>Total—The Judiciary</b>	<b>61</b>	<b>(**)</b>	<b>60</b>	<b>367</b>	<b>(**)</b>	<b>368</b>	<b>363</b>	<b>(**)</b>	<b>363</b>
<b>Executive Office of the President:</b>									
Compensation of the President and the White House Office	2		2	11		11	10		10
Office of Management and Budget	3	(**)	3	19	1	19	16	(**)	16
Other	3	(**)	3	19	(**)	19	19		19
<b>Total—Executive Office of the President</b>	<b>8</b>	<b>(**)</b>	<b>8</b>	<b>48</b>	<b>(**)</b>	<b>48</b>	<b>45</b>	<b>(**)</b>	<b>46</b>
<b>Funds Appropriated to the President:</b>									
Appalachian Regional Development programs	11		11	85		85	85		85
Disaster relief	15		15	85		85	94		94
International security assistance									
Guarantee reserve fund	8	23	-15	209	81	128	138	97	41
Foreign military sales credit	161		161	982		982	349		349
Economic support fund	121		121	2,375		2,375	1,820		1,820
Military assistance	329		329	415		415	225		225
Peacekeeping operations	2		2	17		17	14		14
Other	3		3	14		14	14		14
Proprietary receipts from the public								61	-61
<b>Total—International security assistance</b>	<b>623</b>	<b>28</b>	<b>595</b>	<b>4,011</b>	<b>111</b>	<b>3,899</b>	<b>2,559</b>	<b>158</b>	<b>2,402</b>
<b>International development assistance</b>									
Multilateral assistance									
Contributions to international financial institutions									
International Development Association									
5			5	446		446	477		477
Inter-American Development Bank									
20			20	137		137	119		119
Other									
34			34	102		102	55		55
International organizations and programs									
34			34	101		101	146		146
<b>Total—Multilateral assistance</b>	<b>60</b>		<b>60</b>	<b>786</b>		<b>786</b>	<b>797</b>		<b>797</b>
<b>Agency for International Development:</b>									
Functional development assistance program	29	(**)	29	519	1	517	518	2	516
Operating expenses, Agency for International Development	47		47	168		168	138		138
Payment to Foreign Service retirement and disability fund									
Other	27	3	23	41		41	37		37
Proprietary receipts from the public		21	-21	89	15	73	79	14	65
					287	287		257	257
<b>Total—Agency for International Development</b>	<b>102</b>	<b>24</b>	<b>78</b>	<b>816</b>	<b>304</b>	<b>513</b>	<b>771</b>	<b>272</b>	<b>499</b>
<b>Trade and development program</b>									
Peace Corps	1		1	4		4	4		4
Overseas Private Investment Corporation	9		9	50	(**)	50	46		46
Inter-American Foundation	4	8	12	19	31	49	-4	79	82
African Development Foundation	1	(**)	1	10	3	7	10	2	8
	(**)	(**)	(**)	2		2			
<b>Total—International development assistance</b>	<b>169</b>	<b>32</b>	<b>137</b>	<b>1,650</b>	<b>338</b>	<b>1,312</b>	<b>1,625</b>	<b>353</b>	<b>1,272</b>

Table continued on next page.

Table 5. Outlays of the U.S. Government, February 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Funds Appropriated to the President:—Continued</b>									
International monetary programs .....	\$164	.....	\$164	\$433	.....	\$433	-\$56	.....	-\$56
Military sales programs:									
Foreign military sales trust fund .....	751	.....	751	4,045	.....	4,045	4,610	.....	4,610
Other .....	-42	-\$8	-34	-8	\$34	-42	45	\$41	4
Proprietary receipts from the public .....		1,035	-1,035		4,065	-4,065		4,631	-4,631
Other .....	(**)	.....	(**)	.....	(**)	.....	(**)	.....	(**)
<b>Total—Funds Appropriated to the President .....</b>	<b>1,693</b>	<b>1,087</b>	<b>605</b>	<b>10,300</b>	<b>4,548</b>	<b>5,752</b>	<b>8,962</b>	<b>5,183</b>	<b>3,779</b>
<b>Department of Agriculture:</b>									
Departmental administration .....	7	.....	7	25	.....	25	31	.....	31
Agricultural Research Service .....	39	.....	39	202	.....	202	186	.....	186
Cooperative State Research Service .....	19	.....	19	100	.....	100	91	.....	91
Extension Service .....	27	.....	27	137	.....	137	127	.....	127
Statistical Reporting Service .....	5	.....	5	23	.....	23	22	.....	22
Economic Research Service .....	4	.....	4	18	.....	18	9	.....	9
Foreign Agricultural Service .....	5	.....	5	33	.....	33	30	.....	30
Foreign Assistance Programs .....	206	.....	206	352	.....	352	204	.....	204
Agricultural Stabilization and Conservation Service .....	29	.....	29	118	.....	118	54	.....	54
Federal Crop Insurance Corporation .....	59	4	56	359	113	246	425	61	365
Commodity Credit Corporation .....	1,920	462	1,457	13,671	2,445	11,226	8,298	2,424	5,874
Rural Electrification Administration .....	3	(**)	3	15	1	15	14	(**)	13
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund .....								1	-1
Rural housing insurance fund .....	240	270	-30	3,549	3,066	483	3,462	1,502	1,959
Agricultural credit insurance fund .....	1,447	1,022	425	3,460	2,885	575	2,986	2,254	732
Rural development insurance fund .....	105	131	-26	1,690	1,152	538	1,494	994	500
Rural water and waste disposal grants .....	11	.....	11	66	.....	66	60	.....	60
Salaries and expenses .....	26	.....	26	144	.....	144	116	.....	116
Other .....	2	.....	2	12	.....	12	16	.....	16
<b>Total—Farmers Home Administration .....</b>	<b>1,831</b>	<b>1,423</b>	<b>409</b>	<b>8,921</b>	<b>7,104</b>	<b>1,817</b>	<b>8,134</b>	<b>4,751</b>	<b>3,383</b>
<b>Soil Conservation Service:</b>									
Conservation operations .....	29	.....	29	157	.....	157	138	.....	138
Watershed and flood prevention operations .....	12	.....	12	99	.....	99	83	.....	83
Other .....	5	.....	5	31	.....	31	30	.....	30
Animal and Plant Health Inspection Service .....	23	.....	23	117	.....	117	126	.....	126
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply .....	35	.....	35	297	.....	297	224	.....	224
Other .....	6	.....	6	80	11	69	63	14	49
Food Safety and Inspection Service .....	28	.....	28	149	.....	149	126	.....	126
Food and Nutrition Service:									
Food stamp program .....	1,000	.....	1,000	4,913	.....	4,913	4,885	.....	4,885
Nutrition assistance for Puerto Rico .....	67	.....	67	337	.....	337	337	.....	337
Child nutrition programs .....	314	.....	314	1,650	.....	1,650	1,576	.....	1,576
Women, infants and children programs .....	120	.....	120	635	.....	635	577	.....	577
Other .....	24	.....	24	114	.....	114	116	.....	116
<b>Total—Food and Nutrition Service .....</b>	<b>1,526</b>	<b>.....</b>	<b>1,526</b>	<b>7,649</b>	<b>.....</b>	<b>7,649</b>	<b>7,491</b>	<b>.....</b>	<b>7,491</b>
<b>Forest Service:</b>									
Forest research .....	9	.....	9	48	.....	48	43	.....	43
National Forests system .....	81	.....	81	471	.....	471	423	.....	423
Construction .....	33	.....	33	139	.....	139	141	.....	141
Forest Service permanent appropriations .....	1	.....	1	241	.....	241	150	.....	150
Cooperative work .....	8	.....	8	47	.....	47	39	.....	39
Other .....	15	.....	15	60	.....	60	67	.....	67
<b>Total—Forest Service .....</b>	<b>147</b>	<b>.....</b>	<b>147</b>	<b>1,006</b>	<b>.....</b>	<b>1,006</b>	<b>862</b>	<b>.....</b>	<b>862</b>
Other .....	8	(**)	8	43	(**)	43	36	(**)	36
Proprietary receipts from the public .....	.....	123	-123	.....	499	-499	.....	536	-536
Intrabudgetary transactions .....	.....	.....	.....	(**)	.....	(**)	-4	.....	-4
<b>Total—Department of Agriculture .....</b>	<b>5,971</b>	<b>2,012</b>	<b>3,959</b>	<b>33,601</b>	<b>10,173</b>	<b>23,428</b>	<b>26,801</b>	<b>7,786</b>	<b>19,015</b>

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Table 5. Outlays of the U.S. Government, February 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Commerce:</b>									
General administration	\$1		\$1	\$16		\$16	\$18		\$18
Bureau of the Census	9		9	73		73	69		69
Economic and Statistical Analysis	5		5	34		34	25		25
Economic Development Assistance	20	\$4	16	176	\$35	141	119	\$43	77
Promotion of Industry and Commerce	22		22	102		102	100		100
Science and technology									
National Oceanic and Atmospheric Administration	78	2	77	419	6	413	418	5	413
Patent and Trademark Office	11		11	46		46	29		29
National Bureau of Standards	3		3	46		46	49		49
National Telecommunications and Information Administration									
Total—Science and technology	95	2	94	525	6	518	509	5	503
Proprietary receipts from the public									
Intrabudgetary transactions	(**)	2	2	21	-21		34	-34	
Total—Department of Commerce.....	149	8	141	919	62	857	852	82	771
<b>Department of Defense—Military:</b>									
Military personnel:									
Department of the Army	1,895		1,895	10,276		10,276	7,199		7,199
Department of the Navy	1,835		1,835	9,000		9,000	6,327		6,327
Department of the Air Force	1,574		1,574	7,832		7,832	5,500		5,500
Imputed accruals for retirement							6,588		6,588
Total—Military personnel <sup>2</sup>	5,304		5,304	27,108		27,108	25,614		25,614
Operation and maintenance:									
Department of the Army	1,477		1,477	7,777		7,777	7,307		7,307
Department of the Navy	2,042		2,042	10,053		10,053	9,587		9,587
Department of the Air Force	1,601		1,601	8,155		8,155	8,187		8,187
Defense agencies	547		547	2,832		2,832	2,343		2,343
Total—Operation and maintenance	5,667		5,667	28,817		28,817	27,424		27,424
Procurement:									
Department of the Army	1,476		1,476	5,650		5,650	5,957		5,957
Department of the Navy	2,137		2,137	10,308		10,308	9,526		9,526
Department of the Air Force	1,958		1,958	11,015		11,015	9,256		9,256
Defense agencies	83		83	427		427	290		290
Total—Procurement	5,654		5,654	27,401		27,401	25,030		25,030
Research development, test, and evaluation:									
Department of the Army	396		396	1,614		1,614	1,555		1,555
Department of the Navy	627		627	3,044		3,044	2,562		2,562
Department of the Air Force	942		942	4,590		4,590	4,318		4,318
Defense agencies	259		259	1,341		1,341	785		785
Total—Research, development, test, and evaluation	2,225		2,225	10,588		10,588	9,220		9,220
Military construction:									
Department of the Army	72		72	436		436	339		339
Department of the Navy	73		73	496		496	368		368
Department of the Air Force	94		94	569		569	578		578
Defense agencies	42		42	149		149	194		194
Total—Military construction	280		280	1,649		1,649	1,480		1,480
Family housing	200		200	991		991	909		909
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	1	t	(**)	1	t	(**)
Intragovernmental funds:									
Department of the Army	37		37	198		198	-103		-103
Department of the Navy	26		26	21		21	11		11
Department of the Air Force	281		281	302		302	272		272
Defense agencies	259		259	99		99	227		227
Other	23	22	2	113	t25	-12	101	116	-15
Proprietary receipts from the public			187	-187		545	545	356	356
Intrabudgetary transactions	38		38	226		226	106		106
Total—Department of Defense—Military .....	19,425	209	19,216	97,274	670	96,604	89,270	473	88,797

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Table 5. Outlays of the U.S. Government, February 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Defense—Civil</b>									
Corps of Engineers:									
General investigations .....	\$10	.....	\$10	\$52	.....	\$52	\$55	.....	\$55
Construction, general .....	64	.....	64	433	.....	433	479	.....	479
Operation and maintenance, general .....	76	.....	76	491	.....	491	484	.....	484
Flood control .....	18	.....	18	179	.....	179	208	.....	208
Other .....	16	.....	16	129	.....	129	104	.....	104
Proprietary receipts from the public .....	.....	\$6	-6	.....	\$33	-33	.....	\$23	-23
Total—Corps of Engineers .....	185	6	179	1,283	33	1,250	1,330	23	1,307
Military retirement fund:									
Payments to military retirement fund .....	.....	.....	9,500	.....	9,500	.....	.....	.....	.....
Military retirement fund <sup>2</sup> .....	1,439	.....	1,439	5,668	.....	5,668	6,831	.....	16,831
Intrabudgetary transactions .....	.....	.....	-9,500	.....	-9,500	.....	.....	.....	.....
Other .....	3	(**)	3	17	(**)	17	15	(**)	15
Proprietary receipts from the public .....	.....	(**)	(**)	.....	3	-3	.....	3	-3
Total—Department of Defense—Civil .....	1,626	6	1,620	6,969	36	6,933	8,175	26	8,150
<b>Department of Education:</b>									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged .....	363	.....	363	1,787	.....	1,787	856	.....	856
Impact aid .....	37	.....	37	342	.....	342	271	.....	271
Special programs .....	2	.....	2	519	.....	519	252	.....	252
Indian education .....	11	.....	11	43	.....	43	25	.....	25
Total—Office of Elementary and Secondary Education .....	413	.....	413	2,690	.....	2,690	1,404	.....	1,404
Office of Bilingual Education and Minority Languages									
Affairs .....	17	.....	17	84	.....	84	52	.....	52
Office of Special Education and Rehabilitative Services:									
Education for the handicapped .....	121	.....	121	472	.....	472	481	.....	481
Rehabilitation services and handicapped research .....	88	.....	88	368	.....	368	366	.....	366
Office of Vocational and Adult Education .....	69	.....	69	250	.....	250	389	.....	389
Office of Postsecondary Education:									
College housing loans .....	38	2	35	57	163	-106	56	88	-32
Student financial assistance .....	384	.....	384	1,768	.....	1,768	2,468	.....	2,468
Guaranteed student loans .....	502	.....	502	1,609	.....	1,609	1,361	.....	1,361
Higher education .....	38	.....	38	214	.....	214	188	.....	188
Higher education facilities loans and insurance .....	34	.....	34	20	.....	20	-14	.....	-14
Total—Office of Postsecondary Education .....	996	2	994	3,669	163	3,506	4,060	88	3,972
Office of Educational Research and Improvement .....	16	.....	16	50	.....	50	137	.....	137
Special institutions .....	24	.....	24	136	.....	136	66	.....	66
Departmental management .....	26	.....	26	119	.....	119	113	.....	113
Proprietary receipts from the public .....	.....	11	-11	.....	42	-42	.....	15	-15
Total—Department of Education .....	1,770	13	1,757	7,839	205	7,634	7,067	103	6,964
<b>Department of Energy:</b>									
Atomic energy defense activities .....	552	.....	552	2,870	.....	2,870	2,425	.....	2,425
Energy programs:									
General science and research activities .....	58	.....	58	275	.....	275	256	.....	256
Energy supply, R and D activities .....	155	.....	155	915	.....	915	991	.....	991
Uranium supply and enrichment activities .....	133	.....	133	671	.....	671	726	.....	726
Fossil energy research and development .....	26	.....	26	132	.....	132	114	.....	114
Naval petroleum and oil shale reserves .....	11	.....	11	58	.....	58	57	.....	57
Energy conservation .....	36	.....	36	185	.....	185	212	.....	212
Strategic petroleum reserve .....	20	.....	20	94	.....	94	77	.....	77
Nuclear waste disposal fund .....	22	.....	22	114	.....	114	91	.....	91
Other .....	22	.....	22	119	.....	119	110	.....	110
Total—Energy programs .....	483	.....	483	2,564	.....	2,564	2,635	.....	2,635
Power Marketing Administration .....	80	134	-54	522	633	-111	623	594	29
Departmental administration .....	21	.....	21	141	.....	141	127	.....	127
Proprietary receipts from the public .....	.....	206	-206	.....	1,157	-1,157	.....	1,492	-1,492
Total—Department of Energy .....	1,136	340	797	6,096	1,790	4,306	5,810	2,087	3,724

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Table 5. Outlays of the U.S. Government, February 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Health and Human Services:</b>									
Public Health Service									
Food and Drug Administration	\$30	(**)	\$30	\$174	\$1	\$173	\$161	\$1	\$160
Health Resources and Services Administration									
Public enterprise funds	2		2	6		6	13	1	12
Health resources and services	134		134	613		613	477		477
Indian health and facilities	30		30	369		369	329		329
Centers for Disease Control	42		42	161		161	138		138
National Institutes of Health									
Cancer research	68		68	462		462	416		416
Heart, lung, and blood research	48		48	300		300	258		258
Arthritis, diabetes, and digestive and kidney diseases	29		29	205		205	169		169
Neurological and communicative disorders and stroke	23		23	142		142	126		126
Allergy and infectious diseases	21		21	139		139	117		117
General medical sciences	38		38	179		179	154		154
Child health and human development	16		16	121		121	111		111
Other research institutes	35		35	238		238	203		203
Research resources	20		20	107		107	90		90
Other	21		21	2		2	30		30
Total—National Institutes of Health	318		318	1,895		1,895	1,673		1,673
Alcohol, Drug Abuse, and Mental Health Administration									
Office of Assistant Secretary for Health	58		58	393		393	404		404
	2		2	76		76	66		66
Total—Public Health Service	615	(**)	615	3,687	1	3,686	3,260	2	3,258
Health Care Financing Administration									
Grants to States for Medicaid	1,936		1,936	9,156		9,156	8,177		8,177
Payments to health care trust funds	1,586		1,586	7,618		7,618	7,007		7,007
Program management	40		40	44		44	49		49
Federal hospital insurance trust fund									
Benefit payments	3,715		3,715	20,029		20,029	17,200		17,200
Administrative expenses and construction	55		55	304		304	247		247
Interest on normalized tax transfers				13		13			
Total—FHI trust fund	3,770		3,770	20,346		20,346	17,447		17,447
Federal supplementary medical ins. trust fund									
Benefit payments	1,620		1,620	8,522		8,522	8,066		8,066
Administrative expenses and construction	78		78	430		430	440		440
Total—FSMI trust fund	1,698		1,698	8,952		8,952	8,506		8,506
Total—Health Care Financing Administration	9,031		9,031	46,116		46,116	41,186		41,186
Social Security Administration*									
Payments to social security trust funds	156		156	1,595		1,595	720		720
Special benefits for disabled coal miners	88		88	433		433	439		439
Supplemental security income program	782		782	3,931		3,931	3,060		3,060
Assistance payments program	721		721	3,674		3,674	3,599		3,599
Child support enforcement	51		51	248		248	232		232
Low income home energy assistance	301		301	1,350		1,350	1,326		1,326
Refugee and entrant assistance	33		33	236		236	246		246
Payments to States from receipts for child support	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Federal old-age and survivors insurance trust fund									
Benefit payments	13,867		13,867	67,736		67,736	64,100		64,100
Administrative expenses and construction	131		131	665		665	657		657
Payment to railroad retirement account									
Vocational rehabilitation services									
Interest expense on interfund borrowings	109		109	741		741	781		781
Interest on normalized tax transfers				311		311			
Total—FOASI trust fund	14,107		14,107	69,453		69,453	65,539		65,539

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Table 5. Outlays of the U.S. Government, February 1985 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Health and Human Services:—Continued</b>									
<b>Social Security Administration:—Continued</b>									
Federal disability insurance trust fund:									
Benefit payments .....	\$1,557	.....	\$1,557	\$7,599	.....	\$7,599	\$7,322	.....	\$7,322
Administrative expenses and construction .....	46	.....	46	252	.....	252	238	.....	238
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vocational rehabilitation services .....	.....	.....	.....	30	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	30	.....	30	.....	.....	.....
Total—FDI trust fund .....	1,603	.....	1,603	7,881	.....	7,881	7,560	.....	7,560
Total—Social Security Administration .....	17,842	.....	17,842	88,800	.....	88,800	82,721	.....	82,721
<b>Human Development Services:</b>									
Social services block grants .....	228	.....	228	1,170	.....	1,170	1,164	.....	1,164
Human development services .....	144	.....	144	785	.....	785	772	.....	772
Family social services .....	44	.....	44	284	.....	284	274	.....	274
Work incentives .....	27	.....	27	91	.....	91	91	.....	91
Community services .....	29	.....	29	165	.....	165	127	.....	127
Other .....	(**)	(**)	(**)	2	\$1	(**)	-2	(**)	-2
Total—Human Development Services .....	473	(**)	472	2,497	1	2,495	2,426	(**)	2,426
Departmental management .....	39	.....	39	106	.....	106	103	.....	103
Proprietary receipts from the public .....	.....	\$491	.....	.....	2,308	.....	2,308	.....	\$1,929
Intrabudgetary transactions:									-1,929
Payments for health insurance for the aged:									
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund .....	-1,559	.....	-1,559	-7,512	.....	-7,512	-7,007	.....	-7,007
Payments for tax and other credits <sup>3</sup> :									
Federal old-age and survivors insurance trust fund .....	-142	.....	-142	-1,465	.....	-1,465	-667	.....	-667
Federal disability insurance trust fund .....	-14	.....	-14	-130	.....	-130	-52	.....	-52
Federal hospital insurance trust fund .....	-27	.....	-27	-106	.....	-106	.....	.....	.....
Other .....	-109	.....	-109	-741	.....	-741	-781	.....	-781
Total—Department of Health and Human Services .....	26,149	492	25,657	131,252	2,310	128,941	121,189	1,931	119,258
<b>Department of Housing and Urban Development:</b>									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund .....	216	303	-87	1,150	1,495	-345	1,131	1,212	-81
Housing for the elderly or handicapped fund .....	40	36	3	429	175	254	464	145	320
Other .....	5	4	1	23	22	1	19	18	1
Rent supplement payments .....	-1,582	.....	4 -1,582	93	.....	93	117	.....	117
Homeownership assistance .....	96	.....	96	115	.....	115	117	.....	117
Rental housing assistance .....	212	.....	212	249	.....	249	275	.....	275
Low-rent public housing .....	597	.....	597	1,008	.....	1,008	724	.....	724
College housing grants .....	(**)	.....	(**)	3	.....	3	9	.....	9
Lower income housing assistance .....	1,330	.....	1,330	2,707	.....	2,707	2,391	.....	2,391
Other .....	(**)	.....	(**)	6	.....	6	6	.....	6
Total—Housing Programs .....	914	344	570	5,784	1,692	4,092	5,254	1,374	3,880
Public and Indian Housing:									
Low-rent housing—loans and other expenses .....	118	52	66	8,302	196	8,105	502	302	200
Payments for operation of low-income housing projects .....	79	.....	79	503	.....	503	463	.....	463
Total—Public and Indian Housing .....	197	52	145	8,805	196	8,609	965	302	663
<b>Government National Mortgage Association:</b>									
Special assistance functions fund .....	.....	.....	.....	.....	.....	.....	1,344	796	548
Emergency mortgage purchase assistance .....	.....	.....	.....	.....	.....	.....	165	27	138
Management and liquidating functions fund .....	59	29	30	323	467	-144	29	101	-73
Guarantees of mortgage-backed securities .....	2	23	-21	11	110	-99	7	86	-79
Participation sales fund .....	14	.....	14	-40	.....	-40	-23	.....	-23
Total—Government National Mortgage Association .....	75	52	23	294	577	-283	1,522	1,010	512
<b>Community Planning and Development:</b>									
Public enterprise fund .....	9	9	(**)	57	61	-4	49	67	-18
Community development grants .....	267	.....	267	1,716	.....	1,716	1,600	.....	1,600
Urban development action grants .....	36	.....	36	182	.....	182	169	.....	169
Other .....	(**)	.....	(**)	6	.....	6	7	.....	7
Total—Community Planning and Development .....	312	9	303	1,960	61	1,899	1,825	67	1,758
Management and administration .....	16	.....	16	130	.....	130	108	.....	108
Other .....	4	(**)	4	20	-2	22	14	3	12
Total—Department of Housing and Urban Development .....	1,518	457	1,061	16,993	2,524	14,468	9,688	2,756	6,932

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**Table 5. Outlays of the U.S. Government, February 1985 and Other Periods (in millions)**

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of the Interior:</b>									
Land and minerals management									
Bureau of Land Management									
Management of lands and resources	\$26		\$26	\$174		\$174	\$155		\$155
Payments in lieu of taxes	(**)		(**)	1		1	(**)		(**)
Payments to States and counties for general purpose fiscal assistance	1		1	78		78	53		53
Other	6		6	47		47	32		32
Minerals Management Service	62		62	302		302	472		472
Office of Surface Mining Reclamation and Enforcement	18		18	109		109	82		82
Total—Land and minerals management	113		113	711		711	793		793
Water and science									
Bureau of Reclamation									
Construction program	43	\$2	41	277	\$30	247	296	\$42	253
Operation and maintenance	11		11	60		60	58		58
Other	11		11	52		52	44		44
Geological Survey	37		37	189		189	190		190
Bureau of Mines	13	1	11	72	8	64	77	8	69
Total—Water and science	114	4	111	649	38	611	664	50	614
Fish and wildlife and parks									
United States Fish and Wildlife Service	51		51	238		238	209		209
National Park Service	80		80	457		457	413		413
Total—Fish and wildlife and parks	131		131	695		695	623		623
Bureau of Indian Affairs									
Operation of Indian programs	68		68	427		427	402		402
Construction	6		6	58		58	64		64
Indian tribal funds	24		24	154		154	193		193
Other	1	1	1	25	4	21	28	5	22
Total—Bureau of Indian Affairs	99	1	99	664	4	660	687	5	682
Territorial and International Affairs	11		11	77		77	81		81
Departmental offices	4		4	33		33	37		37
Proprietary receipts from the public									
Receipts from oil and gas leases, national petroleum reserve in Alaska					1	1		10	10
Other					251	251	-862	(**)	692
Intrabudgetary transactions					-3	862	-3	22	22
Total—Department of the Interior . . . . .	474	256	218	2,828	905	1,923	2,864	757	2,107
<b>Department of Justice:</b>									
General administration	7		7	39		39	23		23
United States Parole Commission	1		1	3		3	3		3
Legal activities	59		59	329		329	263		263
Interagency law enforcement	(**)		(**)	49		49	23		23
Federal Bureau of Investigation	79		79	431		431	366		366
Drug Enforcement Administration	20		20	129		129	126		126
Immigration and Naturalization Service	40		40	219		219	210		210
Federal Prison System	45	2	43	243	10	233	205	9	196
Office of Justice Programs	13		13	57		57	51		51
Other	2	30	28	1	43	42	-17		17
Total—Department of Justice . . . . .	264	32	232	1,500	53	1,447	1,270	8	1,278
<b>Department of Labor:</b>									
Employment and Training Administration									
Program administration	7		7	27		27	36		36
Training and employment services	206		206	1,090		1,090	986		986
Community service employment for older Americans	22		22	127		127	124		124
Federal unemployment benefits and allowances	(**)		(**)	2		2	29		29
State unemployment insurance and employment service operation	24		24	64		64	63		63
Advances to the unemployment trust fund and other funds	157		157	825		825	2,407		2,407
Other	9		9	10		10	1		1

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Table 5. Outlays of the U.S. Government, February 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Labor:—Continued</b>									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,606	.....	\$1,606	\$6,898	.....	\$6,898	\$7,744	.....	\$7,744
State administrative expenses	171	.....	171	934	.....	934	931	.....	931
Federal administrative expenses	17	.....	17	57	.....	57	42	.....	42
Interest on refunds of taxes	(**)	.....	(**)	1	.....	1	2	.....	2
Repayment of advances from the general fund	.....	.....	.....	340	.....	340	.....	.....	.....
Interest on advances to the Employment Security Administration account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad-unemployment insurance:									
Railroad unemployment benefits	19	.....	19	85	.....	85	126	.....	126
Administrative expenses	1	.....	1	9	.....	9	5	.....	5
Payment of interest on advances from railroad retirement account	.....	.....	.....	5	.....	5	.....	.....	.....
Total—Unemployment trust fund	1,816	.....	1,816	8,330	.....	8,330	8,849	.....	8,849
Total—Employment and Training Administration	2,223	.....	2,223	10,453	.....	10,453	12,495	.....	12,495
Labor-Management Services	5	.....	5	23	.....	23	25	.....	25
Pension Benefit Guaranty Corporation	16	\$11	5	73	\$63	10	60	\$44	16
Employment Standards Administration:									
Salaries and expenses	18	.....	18	73	.....	73	74	.....	74
Special benefits	49	.....	49	-229	.....	-229	-155	.....	-155
Black lung disability trust fund	50	.....	50	254	.....	254	259	.....	259
Special workers' compensation expenses	4	.....	4	23	.....	23	18	.....	18
Occupational Safety and Health Administration	21	.....	21	86	.....	86	84	.....	84
Mine Safety and Health Administration	11	.....	11	64	.....	64	63	.....	63
Bureau of Labor Statistics	16	.....	16	55	.....	55	51	.....	51
Departmental management	20	.....	20	100	.....	100	51	.....	51
Proprietary receipts from the public	.....	(**)	.....	1	.....	-1	.....	17	-17
Intrabudgetary transactions	.....	-162	.....	-1,228	.....	-1,228	-2,494	.....	-2,494
Total—Department of Labor	2,272	10	2,261	9,747	65	9,683	10,532	61	10,470
<b>Department of State:</b>									
Administration of Foreign Affairs:									
Salaries and expenses	68	.....	68	449	.....	449	386	.....	386
Acquisition, operation, and maintenance of buildings abroad	5	.....	5	56	.....	56	54	.....	54
Payment to Foreign Service retirement and disability fund	.....	.....	.....	107	.....	107	104	.....	104
Foreign Service retirement and disability fund	19	.....	19	74	.....	74	85	.....	85
Other	2	.....	2	9	.....	9	5	.....	5
Total—Administration of Foreign Affairs	94	.....	94	696	.....	696	634	.....	634
International Organizations and Conferences	30	.....	30	437	.....	437	483	.....	483
International Commissions	1	.....	1	12	.....	12	12	.....	12
Migration and Refugee Assistance	27	.....	27	147	.....	147	108	.....	108
International Narcotics Control	2	.....	2	21	.....	21	12	.....	12
Other	2	.....	2	17	.....	17	3	.....	3
Proprietary receipts from the public	-1	.....	1	-1	.....	1	-17	.....	17
Intrabudgetary transactions	(**)	.....	(**)	-148	.....	-148	-141	.....	-141
Total—Department of State	155	-1	156	1,181	-1	1,182	1,110	-17	1,127
<b>Department of Transportation:</b>									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	598	.....	598	4,852	.....	4,852	3,833	.....	3,833
Other	2	.....	2	15	.....	15	5	.....	5
Other programs	16	.....	16	147	.....	147	145	.....	145
Total—Federal Highway Administration	616	.....	616	5,013	.....	5,013	3,984	.....	3,984
National Highway Traffic Safety Administration:									
Operations and research	3	.....	3	29	.....	29	23	.....	23
Trust fund share of highway safety programs	12	.....	12	38	.....	38	53	.....	53
Other	(**)	.....	(**)	1	.....	1	3	.....	3

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Table 5. Outlays of the U.S. Government, February 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Transportation:—Continued</b>									
Federal Railroad Administration									
Public enterprise funds	\$1		\$1	\$26		\$21	\$5	\$42	\$32
Northeast corridor improvement program	\$10		10	68		68	111	111	111
Grants to National Railroad Passenger Corporation	2		2	385		385	1,504	1,504	1,504
Other	6		6	46		46	115	115	115
Total—Federal Railroad Administration	18	1	17	526	21	505	1,772	32	1,741
Urban Mass Transportation Administration									
Formula grants	81		81	439		439	632		632
Discretionary grants	34		34	129		129	68		68
Other	111		111	678		678	849		849
Federal Aviation Administration									
Operations	94		94	772		772	870		870
Other	2		2	53	(**)	53	59	(**)	59
Airport and airway trust fund									
Grants-in-aid for airports	68		68	362		362	315		315
Facilities and equipment	33		33	157		157	108		108
Research, engineering and development	18		18	91		91	46		46
Operations	122		122	398		398	257		257
Total—Airport and airway trust fund	241		241	1,008		1,008	727		727
Total—Federal Aviation Administration	337		337	1,833	(**)	1,833	1,657	(**)	1,656
Coast Guard									
Operating expenses	138		138	723		723	675		675
Acquisition, construction, and improvements	25		25	196		196	169		169
Retired pay	26		26	110		110	131		131
Other	4	(**)	4	47	2	46	48	2	46
Total—Coast Guard	194	(**)	193	1,076	2	1,075	1,023	2	1,022
Maritime Administration									
Public enterprise funds	28	9	19	61	66	5	108	57	50
Ship construction				1		1	10		10
Operating-differential subsidies	24		24	148		148	139		139
Other	6		6	44		44	32		32
Other	7		7	35	5	30	42	5	36
Proprietary receipts from the public	(**)	3	3	2	14	12	1	28	27
Intrabudgetary transactions	1		1	-4		-4	2		2
Total—Department of Transportation	1,457	13	1,444	10,048	109	9,940	10,393	124	10,268
Department of the Treasury:									
Office of the Secretary	-5		5	133		133	59		59
Office of Revenue Sharing	(**)	(**)	3		3	3		3	
Salaries and expenses	17		17	2,300		2,300	2,283		2,283
General revenue sharing	1		1	6		6	7		7
Federal Law Enforcement Training Center									
Financial Management Service									
Salaries and expenses	13		13	93		93	88		88
Claims, judgements, and relief acts	7		7	101		101	85		85
Advances to the railroad retirement account							525		525
Payments to Synthetic Fuels Corporation	3		3	16		16	7		7
Other	1		1	4		4	5		5
Total—Financial Management Service	25		25	214		214	710		710
Bureau of Alcohol, Tobacco and Firearms	14		14	73		73	68		68
United States Customs Service	49		49	320		320	300		300
Bureau of Engraving and Printing	2		2	12		12	8		8
Bureau of the Mint	6		6	43		43	44		44
Bureau of the Public Debt	21		21	79		79	66		66

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Table 5. Outlays of the U.S. Government, February 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of the Treasury:—Continued</b>									
Internal Revenue Service:									
Salaries and expenses .....	\$8	.....	\$8	\$46	.....	\$46	\$40	.....	\$40
Processing tax returns .....	84	.....	84	412	.....	412	356	.....	356
Examinations and appeals .....	99	.....	99	588	.....	588	526	.....	526
Investigation, collection and taxpayer service .....	82	.....	82	439	.....	439	422	.....	422
Payment where credit exceeds liability for tax .....	47	.....	47	60	.....	60	156	.....	156
Refunding internal revenue collections, interest .....	68	.....	68	491	.....	491	559	.....	559
Internal revenue collections for Puerto Rico .....	37	.....	37	158	.....	158	143	.....	143
Other .....	(**)	(**)	(**)	1	\$1	(**)	1	\$1	(**)
Total—Internal Revenue Service .....	425	(**)	425	2,196	1	2,195	2,201	1	2,200
United States Secret Service .....	37	.....	37	140	.....	140	99	.....	99
Comptroller of the Currency .....	13	\$5	7	70	90	-20	66	73	-7
Interest on the public debt:									
Public issues (accrual basis) .....	11,965	.....	11,965	60,503	.....	60,503	50,668	.....	50,668
Special issues (cash basis) .....	986	.....	986	14,348	.....	14,348	11,253	.....	11,253
Total—Interest on the public debt .....	12,951	.....	12,951	74,851	.....	74,851	61,921	.....	61,921
Proprietary receipts from the public .....	.....	346	-346	.....	1,599	-1,599	.....	1,487	-1,487
Receipts from off-budget Federal entities .....	.....	561	-561	.....	5,097	-5,097	.....	4,602	-4,602
Intrabudgetary transactions .....	.....	-102	-102	-3,341	.....	-3,341	-3,748	.....	-3,748
Total—Department of the Treasury .....	13,450	912	12,538	76,810	6,787	70,023	63,983	6,163	57,819
<b>Environmental Protection Agency:</b>									
Salaries and expenses .....	47	.....	47	259	.....	259	235	.....	235
Research and development .....	11	.....	11	59	.....	59	62	.....	62
Abatement, control, and compliance .....	52	.....	52	167	.....	167	151	.....	151
Construction grants .....	209	.....	209	1,272	.....	1,272	1,068	.....	1,068
Hazardous substance response trust fund .....	22	.....	22	126	.....	126	108	.....	108
Other .....	1	(**)	1	46	(**)	46	46	(**)	46
Proprietary receipts from the public .....	.....	2	-2	.....	3	-3	.....	1	-1
Intrabudgetary transactions .....	.....	.....	.....	-44	.....	-44	-44	.....	-44
Total—Environmental Protection Agency .....	341	2	339	1,886	3	1,883	1,627	1	1,626
<b>General Services Administration:</b>									
Real property activities .....	184	.....	184	-180	.....	-180	-177	.....	-177
Personal property activities .....	7	.....	7	21	.....	21	-79	.....	-79
Office of Information Resources Management .....	31	.....	31	-2	.....	-2	-41	.....	-41
Records activities .....	8	(**)	8	42	(**)	42	35	(**)	35
Federal property resources activities .....	-26	.....	-26	-164	.....	-164	37	.....	37
General activities .....	14	.....	14	61	(**)	61	53	.....	53
Proprietary receipts from the public .....	.....	-95	95	.....	-206	206	.....	21	-21
Total—General Services Administration .....	218	-95	313	-222	-206	-16	-173	21	-194
<b>National Aeronautics and Space Administration:</b>									
Research and development .....	170	.....	170	829	.....	829	1,543	.....	1,543
Space flight, control, and data communications .....	323	.....	323	1,755	.....	1,755	900	.....	900
Construction of facilities .....	13	.....	13	69	.....	69	43	.....	43
Research and program management .....	110	.....	110	556	.....	556	516	.....	516
Other .....	.....	-1	1	.....	4	-4	.....	1	-1
Total—National Aeronautics and Space Administration .....	616	-1	617	3,209	4	3,205	3,002	1	3,001
<b>Office of Personnel Management:</b>									
Salaries and expenses .....	12	.....	12	74	.....	74	72	.....	72
Government payment for annuitants, employees health benefits .....	126	.....	126	610	.....	610	554	.....	554
Payment to civil service retirement and disability fund .....	(**)	.....	(**)	1	.....	1	1	.....	1
Civil service retirement and disability fund .....	2,075	.....	2,075	9,545	.....	9,545	8,978	.....	8,978
Employees health benefits fund .....	544	540	4	2,716	2,832	-116	2,675	2,634	42
Employees life insurance fund .....	73	229	-155	356	695	-339	298	647	-350
Retired employees health benefits fund .....	1	1	(**)	7	7	(**)	7	7	(**)
Other .....	-1	4	-5	5	6	(**)	(**)	9	-9
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	(**)	.....	(**)	-3	.....	-3	-1	.....	-1
Other .....	-3	.....	-3	-14	.....	-14	-15	.....	-15
Total—Office of Personnel Management .....	2,828	774	2,055	13,296	3,539	9,757	12,569	3,297	9,272

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Table 5. Outlays of the U.S. Government, February 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Small Business Administration:</b>									
Public enterprise funds									
Business loan and investment fund	\$85	\$69	\$16	\$392	\$327	\$65	\$412	\$281	\$131
Disaster loan fund	36	71	34	320	383	63	280	391	111
Other	1	(**)	1	12	6	6	13	5	8
Salaries and expenses	20		20	109		109	105		105
Other		(**)	(**)		(**)	(**)		(**)	(**)
<b>Total—Small Business Administration</b>	<b>142</b>	<b>141</b>	<b>2</b>	<b>833</b>	<b>715</b>	<b>118</b>	<b>811</b>	<b>677</b>	<b>133</b>
<b>Veterans Administration:</b>									
Public enterprise funds									
Loan guaranty revolving fund	132	46	86	664	514	150	597	479	118
Direct loan revolving fund	2	5	-2	12	26	-14	14	30	17
Other	38	29	9	166	197	31	178	201	23
Compensation and pensions	1,188		1,188	5,869		5,869	5,750		5,750
Readjustment benefits	116		116	546		546	687		687
Medical care	649		649	3,585		3,585	3,353		3,353
Medical and prosthetic research	14		14	105		105	70		70
General operating expenses	48		48	342		342	324		324
Construction projects	45		45	215		215	179		179
Post-Vietnam era veterans education account	17		17	79		79	67		67
Insurance funds									
National service life	78		78	386		386	373		373
United States government life	3		3	18		18	21		21
Veterans special life	6	5	1	29	62	-33	28	58	30
Other	18		18	64		64	38		38
Proprietary receipts from the public									
National service life	-	32	-32		176	176		188	-188
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other		24	-24		81	-81		99	99
Intrabudgetary transactions	(**)		(**)	-46		-46	-9		-9
<b>Total—Veterans Administration</b>	<b>2,354</b>	<b>141</b>	<b>2,214</b>	<b>12,033</b>	<b>1,056</b>	<b>10,977</b>	<b>11,670</b>	<b>1,055</b>	<b>10,615</b>
<b>Independent agencies:</b>									
Action	11	(**)	11	51	(**)	51	53	(**)	53
Board for International Broadcasting	5		5	58		58	49		49
Consumer Product Safety Commission	2	(**)	2	15	(**)	15	14	(**)	14
Corporation for Public Broadcasting				151		151	130		130
District of Columbia									
Federal payment				505		505	483		483
Loans and repayable advances						107	107	31	-31
Equal Employment Opportunity Commission	11	(**)	11	68	(**)	68	60	-8	69
Export-Import Bank of the United States	119	220	-101	1,397	1,813	-416	1,655	1,348	307
Federal Communications Commission	7	(**)	7	40	(**)	40	36	(**)	36
Federal Deposit Insurance Corporation	165	881	-716	1,349	2,272	923	1,198	2,223	1,025
Federal Emergency Management Agency									
Public enterprise funds	18	22	-4	127	141	14	206	125	81
Salaries and expenses	10		10	59		59	53		53
Emergency management and planning assistance	38		38	159		159	89		89
Emergency food distribution and shelter program	(**)		(**)	69		69	57		57
Other		(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Federal Home Loan Bank Board									
Public enterprise funds									
Federal Home Loan Bank Board revolving fund	6	6	(**)	34	34	(**)	33	31	2
Federal Savings and Loan Insurance Corp. fund	50	169	-119	1,559	674	886	263	815	-552
Interest adjustment payments		(**)	(**)		(**)	(**)		(**)	(**)
Federal Trade Commission	5		5	26	(**)	26	28	(*)	28
Intragovernmental agencies									
Washington Metropolitan Area Transit Authority				44		44	26		26
Other	1	(**)	(**)	3	1	3	3	1	2
Interstate Commerce Commission	4	(**)	4	24		24	25		25
Legal Services Corporation	48		48	124		124	112		112
Merit Systems Protection Board	2		2	9		9	11	-2	13
National Credit Union Administration									
Central liquidity facility	87	85	2	625	606	20	256	266	-11
Other	5	3	2	65	784	719	12	89	76

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Table 5. Outlays of the U.S. Government, February 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Independent agencies:—Continued</b>									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts .....	\$13	.....	\$13	\$68	.....	\$68	\$58	.....	\$58
National Endowment for the Humanities .....	10	.....	10	55	.....	55	51	.....	51
Institute of Museum Services .....	(**)	.....	(**)	10	.....	10	7	.....	7
National Labor Relations Board .....	10	.....	10	57	(**)	57	55	.....	55
National Science Foundation .....	90	.....	90	472	(**)	473	429	(**)	429
National Transportation Safety Board .....	2	(**)	2	9	(**)	9	8	(**)	8
Nuclear Regulatory Commission .....	40	(**)	40	198	(**)	198	190	.....	190
Panama Canal Commission .....	37	\$32	5	170	\$168	2	152	\$160	-8
Postal Service (payment to the Postal Service fund) .....	.....	(**)	(**)	619	-1	620	440	.....	440
Railroad Retirement Board:									
Federal windfall subsidy .....	33	.....	33	167	.....	167	174	.....	174
Payment to railroad unemployment insurance trust fund .....	9	.....	9	9	.....	9	.....	.....	.....
Milwaukee railroad restructuring, administration .....	1	.....	1	-1	.....	-1	-14	.....	-14
Railroad retirement accounts:									
Social security equivalent benefit account .....	297	.....	297	1,471	.....	1,471	.....	.....	.....
Benefits payments and claims .....	179	.....	179	915	.....	915	2,351	.....	2,351
Advances to the railroad retirement account from the FOASI trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances to the railroad retirement account from the FDI trust fund .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Disbursements for the payment of FOASI benefits .....	(**)	.....	(**)	-1	.....	-1	(**)	.....	(**)
Disbursements for the payment of FDI benefits .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Administrative expenses .....	4	.....	4	18	.....	18	19	.....	19
Interest on refunds of taxes .....	(**)	.....	(**)	5	.....	5	(**)	.....	(**)
Other .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Proprietary receipts from the public .....	.....	(**)	(**)	.....	1	-1	.....	(**)	(**)
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds .....	.....	.....	.....	-32	.....	-32	-525	.....	-525
Interest transferred to federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on advances to railroad unemployment insurance account .....	.....	.....	.....	-5	.....	-5	.....	.....	.....
Total—Railroad Retirement Board .....	522	(**)	522	2,547	1	2,547	2,005	(**)	2,005
Securities and Exchange Commission .....	9	(**)	9	44	(**)	44	39	(**)	39
Smithsonian Institution .....	17	1	16	93	1	92	84	(**)	84
Tennessee Valley Authority .....	362	382	-20	2,326	1,984	342	2,146	2,000	146
United States Information Agency .....	61	(**)	61	267	(**)	267	214	-1	215
United States Railway Association .....	(**)	.....	(**)	1	.....	1	1	.....	1
Other independent agencies .....	21	3	18	234	10	224	225	10	215
<b>Total—Independent agencies .....</b>	<b>1,788</b>	<b>1,804</b>	<b>-16</b>	<b>13,734</b>	<b>8,594</b>	<b>5,140</b>	<b>10,958</b>	<b>7,088</b>	<b>3,870</b>
<b>Undistributed offsetting receipts:</b>									
Other interest .....	.....	.....	.....	.....	(**)	(**)	.....	.....	.....
Federal employer contributions to retirement and social insurance funds:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
The Judiciary:									
Judicial survivors annuity fund .....	(**)	.....	(**)	-1	.....	-1	-1	.....	-1
Department of Defense—Civil:									
Military retirement fund <sup>2</sup> .....	-1,238	.....	-1,238	-6,749	.....	-6,749	-6,588	.....	1 - 6,588
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund .....	-187	.....	-187	-891	.....	-891	-693	.....	-693
Federal disability insurance trust fund .....	-18	.....	-18	-86	.....	-86	-80	.....	-80
Federal hospital insurance trust fund .....	-120	.....	-120	-566	.....	-566	-513	.....	-513
Department of State:									
Foreign Service retirement and disability fund .....	-3	.....	-3	-17	.....	-17	-15	.....	-15
Office of Personnel Management:									
Civil Service retirement and disability fund .....	-300	.....	-300	-1,575	.....	-1,575	-1,401	.....	-1,401
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund .....	-83	.....	-83	-436	.....	-436	-390	.....	-390
Subtotal .....	-1,949	.....	-1,949	-10,321	.....	-10,321	-9,680	.....	-9,680

Table continued on next page.

**Table 5. Outlays of the U.S. Government, February 1985 and Other Periods (in millions)—Continued**

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Undistributed offsetting receipts:—Continued</b>									
Interest received by trust funds:									
The Judiciary									
Judicial survivors annuity fund	\$3		\$3	\$5		\$5	\$4		\$4
Department of Defense—Civil									
Military retirement fund	27		27	481		481			
Soldiers' and Airmen's Home permanent fund				4		4	3		3
Department of Health and Human Services									
Federal old-age and survivors insurance trust fund	74		74	1,663		1,663	903		903
Federal disability insurance trust fund	9		9	228		228	230		230
Federal hospital insurance trust fund	15		15	913		913	684		684
Federal supplementary medical insurance trust fund	9		9	519		519	365		365
Department of Labor									
Unemployment trust fund	23		23	561		561	333		333
Department of State									
Foreign Service retirement and disability fund	(**)		(**)	114		114	82		82
Department of Transportation:									
Airport and airway trust fund	1		1	355		355	254		254
Highway trust fund	4		4	580		580	471		471
Environmental Protection Agency									
Post-closure liability trust fund				1		1			
Office of Personnel Management fund:									
Civil Service retirement and disability fund	62		62	6,243		6,243	5,172		5,172
Veterans Administration:									
United States government life insurance fund	(**)		(**)	11		11	12		12
National service life insurance fund	4		4	433		433	395		395
Independent agencies									
Railroad Retirement Board									
Railroad retirement account	42		42	96		96	19		19
Other	3		3	22		22	28		28
<b>Subtotal</b>	<b>275</b>		<b>275</b>	<b>12,229</b>		<b>12,229</b>	<b>8,956</b>		<b>8,956</b>
Rents and royalties on the Outer Continental Shelf lands		\$289	289		\$2,427	2,427		\$2,188	2,188
<b>Total—Undistributed offsetting receipts .....</b>	<b>2,224</b>	<b>289</b>	<b>2,514</b>	<b>22,550</b>	<b>2,427</b>	<b>24,977</b>	<b>18,637</b>	<b>2,188</b>	<b>20,825</b>
<b>Total—Budget outlays.....</b>	<b>83,746</b>	<b>8,895</b>	<b>74,851</b>	<b>436,631</b>	<b>46,366</b>	<b>390,265</b>	<b>390,888</b>	<b>41,843</b>	<b>349,045</b>
<b>Off-budget Federal entities:</b>									
Federal Financing Bank	2,527	2,100	427	13,103	12,084	1,019	9,094	9,472	379
Petroleum acquisition and transportation, strategic petroleum reserve	195		195	858		858	850		850
Postal Service	2,020	2,385	5-365	11,651	12,599	948	11,073	11,908	834
Rural electrification and telephone revolving fund	55	81	-26	477	507	30	347	400	53
Rural Telephone Bank	6	11	5	64	51	13	75	48	27
Synthetic Fuels Corporation fund	3	3		16	16		7	7	
U.S. Railway Association							3	17	14
<b>Total—Off-budget Federal entities .....</b>	<b>4,807</b>	<b>4,581</b>	<b>225</b>	<b>26,168</b>	<b>25,257</b>	<b>911</b>	<b>21,450</b>	<b>21,853</b>	<b>403</b>
<b>Total—Outlays .....</b>	<b>88,553</b>	<b>13,476</b>	<b>75,077</b>	<b>462,798</b>	<b>71,622</b>	<b>391,176</b>	<b>412,338</b>	<b>63,696</b>	<b>348,642</b>

#### MEMORANDUM

Receipts offset against outlays (in millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$14,265	\$14,227
Receipts from off-budget Federal entities	5,097	4,602
Intrabudgetary transactions	51,235	38,601
<b>Total receipts offset against outlays</b>	<b>70,597</b>	<b>57,430</b>

<sup>1</sup>In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in Department of Defense—Civil (and the income security function) while imputed accruals are included in the Department of Defense—Military (and the national defense function) outlays are offset in undistributed offsetting receipts.

<sup>2</sup>Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

<sup>3</sup>Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

<sup>4</sup>Includes an adjustment to prior reporting.

<sup>5</sup>The Postal Service figure represents reporting for the full calendar month of February and is partially estimated. This estimate includes \$147 million for postal money orders issued between February 16 and 28, which is derived from the Postal Service consolidated reporting system.

No transactions.

(\*\*)Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

**Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, February 1985 and Other Periods  
(in millions)**

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year				
	This Month	Fiscal Year to Date		Beginning of		Close of This month		
		This Year	Prior Year	This Year	This Month			
<b>Liability accounts</b>								
Borrowing from the public:								
Public debt securities, issued under general financial authorities:								
Obligations of the United States, issued by:								
United States Treasury .....	\$18,443	\$126,092	\$80,334	\$1,572,267	\$1,679,916	\$1,698,358		
Federal Financing Bank .....	.....	.....	.....	(**)	(**)	(**)		
Total public debt securities .....	18,443	126,092	80,334	1,572,267	1,679,916	1,698,358		
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.) .....								
- 15	- 47	- 93	4,481	4,449	4,434			
Total federal securities .....	18,428	126,045	80,241	1,576,748	1,684,364	1,702,793		
Deduct:								
Federal securities held as investments of government accounts (See Schedule D) .....								
2,434	33,214	2,204	264,159	294,939	297,373			
Total borrowing from the public .....	15,994	92,831	78,036	1,312,589	1,389,426	1,405,420		
Accrued interest payable to the public .....	- 6,965	- 6,498	- 861	27,359	27,826	20,861		
Allocations of special drawing rights .....	- 76	- 194	16	4,895	4,777	4,701		
Deposit funds .....	766	818	1,047	12,292	12,344	13,110		
Miscellaneous liability accounts (includes checks outstanding etc.) .....	5,614	- 2,079	239	10,693	3,001	8,614		
<b>Total liability accounts</b> .....	<b>15,332</b>	<b>84,878</b>	<b>78,478</b>	<b>1,367,828</b>	<b>1,437,374</b>	<b>1,452,705</b>		
<b>Asset accounts (deduct)</b>								
Cash and monetary assets:								
U.S. Treasury operating cash <sup>1</sup> :								
Federal Reserve account .....	- 2,041	- 5,206	- 13,331	8,514	5,349	3,308		
Tax and loan note accounts .....	- 7,301	- 8,061	31	21,913	21,153	13,852		
Balance .....	- 9,342	- 13,267	- 13,300	30,426	26,502	17,160		
Special drawing rights:								
Total holdings .....								
88	227	- 308	5,554	5,693	5,781			
SDR certificates issued to Federal Reserve Banks .....								
.....	.....	.....	- 4,618	- 4,618	- 4,618			
Balance .....	88	227	- 308	936	1,075	1,163		
Reserve position on the U.S. quota in the IMF:								
U.S. subscription to International Monetary Fund:								
Direct quota payments .....								
Maintenance of value adjustments .....	- 279	- 709	144	- 1,799	- 2,229	- 2,508		
Letter of credit issued to IMF .....	- 33	15	- 3,277	- 7,992	- 7,944	- 7,977		
Dollar deposits with the IMF .....	10	11	3	- 50	- 49	- 39		
Receivable/payable (-) for interim maintenance of value adjustments .....	120	299	- 81	379	558	678		
Balance .....	- 182	- 384	2,317	10,237	10,036	9,853		
Loans to International Monetary Fund .....	- 43	- 128	- 19	1,364	1,279	1,236		
Other cash and monetary assets .....	385	572	- 995	7,548	7,736	8,121		
Total cash and monetary assets .....	- 9,094	- 12,979	- 12,304	50,512	46,628	37,533		
Miscellaneous asset accounts .....	3,412	- 2,475	2,165	16,088	10,201	13,613		
<b>Total asset accounts</b> .....	<b>- 5,682</b>	<b>- 15,454</b>	<b>- 10,139</b>	<b>66,600</b>	<b>56,829</b>	<b>51,146</b>		
<b>Excess of liabilities (+) or assets (-)</b> .....	<b>+ 21,014</b>	<b>+ 100,332</b>	<b>+ 88,617</b>	<b>+ 1,301,228</b>	<b>+ 1,380,545</b>	<b>+ 1,401,559</b>		
Transactions not applied to current year's surplus or deficit (See Schedule A for details) .....	41	222	198	.....	181	222		
<b>Total budget and off-budget financing</b> [Financing of deficit (+) or disposition of surplus (-)] .....	<b>+ 21,056</b>	<b>+ 100,553</b>	<b>+ 88,815</b>	<b>+ 1,301,228</b>	<b>+ 1,380,726</b>	<b>+ 1,401,781</b>		

<sup>1</sup>Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received; and withdrawals are reflected as processed.

.....No transactions.

(\*\*)Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

**Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, February 1985 and Other Periods (In millions)**

Classification	This Month	Fiscal Year to Date		
		This Year	Prior Year	
<b>Excess of liabilities beginning of period:</b>				
Based on composition of unified budget in preceding period	\$1,380,545	\$1,301,228	\$1,116,629	
Adjustments during current fiscal year for changes in composition of unified budget				
<b>Excess of liabilities beginning of period (current basis)</b>	<b>1,380,545</b>	<b>1,301,228</b>	<b>1,116,629</b>	
Budget surplus (—) or deficit				
Based on composition of unified budget in prior fiscal year	20,830	99,643	89,218	
Changes in composition of unified budget				
Budget surplus (—) or deficit (Table 3)	20,830	99,643	89,218	
Off-budget surplus (—) or deficit (Table 3)	225	911	— 403	
Total budget surplus (—) or deficit (Table 3)	21,056	100,553	88,815	
Transactions not applied to current year's surplus or deficit				
Seigniorage	41	222	— 198	
Increment on gold				
Proceeds from currency				
Profit on sale of gold				
Net gain (—)/loss for IMF loan valuation adjustment				
Total—transactions not applied to current year's surplus or deficit	— 41	— 222	— 198	
<b>Excess of liabilities close of period .....</b>	<b>1,401,559</b>	<b>1,401,559</b>	<b>1,205,245</b>	

No transactions

(\*\*) Less than \$500,000

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury

**Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, February 1985 and Other Periods (in millions)**

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Agency securities, Issued under special financing authorities:</b>						
Obligations of the United States, issued by:						
Export-Import Bank .....	-\$1	-\$5	-\$7	\$34	\$30	\$29
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages .....	-11	-31	-48	153	133	122
Department of Housing and Urban Development:						
Federal Housing Administration .....	-3	-11	-37	140	132	129
Department of the Interior:						
Bureau of Land Management.....	.....	(**)	.....	14	14	14
Department of Transportation:						
Coast Guard:						
Family housing mortgages .....	(**)	(**)	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages.....	.....	.....	.....	(**)	(**)	(**)
Department of Housing and Urban Development:						
Government National Mortgage Association .....	.....	.....	.....	2,165	2,165	2,165
Independent agencies:						
Postal Service .....	.....	.....	.....	250	250	250
Tennessee Valley Authority .....	.....	.....	.....	1,725	1,725	1,725
<b>Total agency securities.....</b>	<b>-15</b>	<b>-47</b>	<b>-93</b>	<b>4,481</b>	<b>4,449</b>	<b>4,434</b>

....No transactions.

(\*\*)Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

**Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1985 and Other Periods (in millions)**

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Borrowing from the Treasury:</b>						
Commodity Credit Corporation	\$1,685	\$1,466	\$5,017	\$18,609	\$18,390	\$20,075
Commerce, Fishing Vessels NOAA	2	9	87	18	20	20
Export-Import Bank of United States						
Federal Emergency Management Agency						
National insurance development fund	6		55		61	61
National flood insurance fund	213	63	213			
Federal Financing Bank	577	1,080	212	144,909	145,412	145,989
Federal Housing Administration						
General insurance	80	80		1,790	1,790	1,710
Special risk insurance	30	30		1,984	1,984	1,954
General Services Administration						
Pennsylvania Avenue Development Corporation			5	55	55	55
Rural Communication Development Fund	1	3	3	18	20	21
Rural Electrification Administration		94	59	7,865	7,959	7,959
Rural Telephone Bank		8	30	751	759	759
Secretary of Agriculture, Farmers Home Administration						
Rural housing insurance fund	-1,535	340		3,381	1,846	1,846
Agricultural credit insurance fund	521			4,486	3,965	3,965
Rural development insurance fund				1,516	1,516	1,516
Secretary of Education						
College housing loans				2,687	2,687	2,687
Secretary of Energy						
Bonneville Power Administration			50	1,405	1,405	1,405
Secretary of Housing and Urban Development						
Housing for the elderly and Handicapped		225	300	4,376	4,601	4,601
Low-rent public housing	100	8,033	65	1,000	8,933	9,033
New communities guaranty						
Title IV			8			
Title VII			376			
Urban renewal fund				8	8	8
Secretary of the Interior						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account				1,291	2,279	3,614
Railroad retirement social security equivalent fund		1,335				3,614
Secretary of Transportation				639		639
Aircraft purchase loan guarantee program						
Rail Passenger Service Act			12			
Railroad revitalization and improvement			1,120			
Rail service assistance						
Regional Rail Reorganization				-1		
Smithsonian Institution				22	64	64
John F. Kennedy Center parking facilities					64	64
Tennessee Valley Authority					20	20
Veterans Administration					150	150
Veterans direct loan program					1,730	1,730
<b>Total agency borrowing from the Treasury financed through issues of Public Debt Securities .....</b>	<b>2,252</b>	<b>10,512</b>	<b>2,158</b>	<b>199,621</b>	<b>207,880</b>	<b>210,133</b>
<b>Borrowing from the Federal Financing Bank:</b>						
Export-Import Bank of the United States		162	113	15,690	15,852	15,852
National Credit Union Administration	2	19	10	269	286	289
Postal Service				1,087	1,087	1,087
Tennessee Valley Authority	140	515	35	13,435	13,810	13,950
U.S. Railway Association			-14	51	51	51
<b>Total borrowing from the Federal Financing Bank .....</b>	<b>142</b>	<b>696</b>	<b>124</b>	<b>30,532</b>	<b>31,086</b>	<b>31,229</b>

Note. Includes only amounts loaned to Federal agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note. Details may not add to totals because of rounding.

Source. Financial Management Service, Department of the Treasury.

**Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1985 and Other Periods (in millions)**

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Federal funds:</b>						
Department of Agriculture .....	-\$1	\$2	.....	.....	\$3	\$2
Department of Commerce .....	2	75	\$1	\$6	80	81
Department of Energy .....	10	10	.....	.....	.....	10
Department of Health and Human Services .....	2	4	2	4	6	8
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities .....	118	411	134	3,065	3,359	3,477
Agency securities .....	(**)	-3	(**)	140	137	136
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities .....	.....	-11	.....	11	.....	.....
Special assistance function fund:						
Public debt securities .....	.....	.....	.....	.....	.....	.....
Agency securities .....	.....	-11	-5	11	.....	.....
Management and liquidating functions fund:						
Public debt securities .....	-32	343	72	84	458	427
Agency securities .....	-2	18	(**)	1	21	19
Guarantees of mortgage-backed securities:						
Public debt securities .....	20	93	79	717	789	809
Agency securities .....	.....	5	.....	67	73	73
Participation sales fund:						
Public debt securities .....	-10	161	86	1,776	1,948	1,938
Agency securities .....	.....	.....	.....	12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities .....	.....	.....	.....	(**)	(**)	(**)
Department of the Interior .....	56	359	300	6,528	6,831	6,887
Department of Labor .....	-5	-10	-27	284	279	274
Department of Transportation .....	-12	7	-35	252	271	259
Department of the Treasury .....	-300	-615	1,025	3,243	2,928	2,628
Veterans Administration:						
Veterans reopened insurance fund .....	-1	25	21	632	659	658
Independent agencies:						
Export-Import Bank of the United States .....	98	575	-112	27	505	602
Federal Emergency Management Agency:						
National insurance development fund .....	6	50	.....	.....	44	50
Federal Savings and Loan Insurance Corporation:						
Public debt securities .....	119	-887	554	6,172	5,166	5,285
Agency securities .....	.....	.....	.....	67	67	67
National Credit Union Administration .....	-2	720	76	325	1,047	1,045
Other .....	27	70	-7	983	1,026	1,053
Total public debt securities .....	93	1,393	2,170	24,098	25,398	25,491
Total agency securities .....	-2	-2	-5	310	310	308
Total Federal funds .....	91	1,391	2,165	24,408	25,708	25,799
<b>Trust funds:</b>						
Legislative Branch:						
United States Tax Court .....	(**)	(**)	(**)	1	1	1
Library of Congress .....	.....	(**)	1	2	3	3
The Judiciary:						
Judicial survivors annuity fund .....	3	5	5	91	93	96
Funds Appropriated to the President .....	(**)	(**)	1	1	1	1
Department of Agriculture .....	2	-20	-26	60	38	41
Department of Commerce .....	.....	(**)	(**)	.....	(**)	(**)
Department of Defense—Military .....	9	24	16	138	153	162
Department of Defense—Civil .....	-177	11,070	.....	.....	11,247	11,070
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities .....	543	-2,558	-5,610	27,224	24,122	24,666
Agency securities .....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund .....	-93	1,766	-193	4,656	6,514	6,421
Federal hospital insurance trust fund:						
Public debt securities .....	378	1,164	60	16,527	17,313	17,691
Agency securities .....	.....	.....	.....	455	455	455
Federal supplementary medical insurance trust fund .....	307	1,095	457	9,117	9,906	10,212
Other .....	(**)	3	2	25	28	28

Table continued on next page.

**Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1985 and Other Periods (In millions)—Continued**

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Trust funds:—Continued</b>						
Department of the Interior	-\$2	-\$2	\$29	\$214	\$214	\$212
Department of Labor:						
Unemployment trust fund	1,054	1,014	-15	12,397	12,357	13,411
Other	-4	-23	11	23	4	(*)
Department of State						
Foreign service retirement and disability fund	-12	219	165	1,978	2,209	2,197
Other	(*)	(*)	(*)	(*)	(*)	(*)
Department of Transportation						
Airport and airway trust fund	12	459	451	6,434	6,881	6,893
Highway trust fund	416	1,869	1,309	10,840	12,293	12,709
Other		(*)	(*)	(*)	(*)	(*)
Department of the Treasury	31	107	8	84	159	191
Environmental Protection Agency	7	47	46	685	725	732
General Services Administration	(*)	(*)	(*)	5	5	5
Office of Personnel Management						
Civil service retirement and disability fund						
Public debt securities	-1,113	12,636	-96	111,829	125,577	124,465
Agency securities				175	175	175
Employees health benefits fund	-4	122	-27	913	1,039	1,034
Employees life insurance fund	149	333	353	5,966	6,150	6,299
Retired employees health benefits fund		(*)		1	1	1
Veterans Administration:						
Government life insurance fund	-4	-7	-8	294	291	287
National service life insurance:						
Public debt securities	-44	220	209	8,960	9,224	9,180
Agency securities				135	135	135
Veterans special life insurance fund	-1	33	30	875	909	908
General Post Fund National Homes	3	10	1	7	14	17
Independent agencies						
Federal Deposit Insurance Corporation	747	935	946	14,195	14,383	15,130
Harry S. Truman Memorial Scholarship Trust Fund	(*)	1	1	44	45	46
Japan-United States Friendship Commission		(*)	(*)	17	17	17
Railroad Retirement Board	67	879	1,126	3,097	3,908	3,975
Other	(*)	1	1	6	7	7
Total public debt securities	2,276	31,402	-827	236,708	265,833	268,110
Total agency securities				765	765	765
<b>Total trust funds</b>	<b>2,276</b>	<b>31,402</b>	<b>-827</b>	<b>237,473</b>	<b>266,598</b>	<b>266,875</b>
<b>Off-budget Federal entities:</b>						
Federal Financing Bank						
Postal Service	67	421	867	2,277	2,631	2,698
Rural electrification and telephone revolving fund				1	1	1
Total public debt securities	87	421	867	2,279	2,632	2,699
<b>Total off-budget Federal entities</b>	<b>67</b>	<b>421</b>	<b>867</b>	<b>2,279</b>	<b>2,632</b>	<b>2,699</b>
<b>Grand total</b>	<b>2,434</b>	<b>33,214</b>	<b>2,204</b>	<b>264,159</b>	<b>294,939</b>	<b>297,373</b>

No transactions

(\*)Less than \$500,000

Note: Investments are in public debt securities unless otherwise noted

Note: Details may not add to totals because of rounding

Source: Financial Management Service, Department of the Treasury

**Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1985 (in millions)**

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
<b>Receipts</b>														
Individual income taxes .....	\$25,692 937	\$24,792 1,122	\$27,054 11,531	\$37,921 2,779	\$23,769 1,753								\$139,228 18,121	\$127,660 13,484
Corporation income taxes .....														
Social insurance taxes and contributions:														
Employment taxes and contributions .....	17,350	16,752	17,328	21,592	20,097								93,120	81,091
Unemployment insurance .....	1,323	2,346	397	1,328	2,615								8,009	6,974
Other retirement contributions .....	366	426	403	406	368								1,968	1,883
Excise taxes .....	3,264	3,151	2,907	3,267	2,585								15,173	15,260
Estate and gift taxes .....	582	495	469	605	504								2,655	2,484
Customs duties .....	1,150	989	922	1,085	842								4,987	4,140
Miscellaneous receipts .....	1,586	1,421	1,395	1,471	1,488								7,361	6,852
<b>Total—budget receipts this year ..</b>	<b>52,251</b>	<b>51,493</b>	<b>62,404</b>	<b>70,454</b>	<b>54,021</b>								<b>290,622</b>	.....
<b>Total—budget receipts prior year ..</b>	<b>45,157</b>	<b>46,203</b>	<b>58,044</b>	<b>62,537</b>	<b>47,886</b>								.....	<b>259,827</b>
<b>Outlays</b>														
Legislative Branch .....	145	116	94	173	112								642	682
The Judiciary .....	79	67	96	66	60								368	363
Executive Office of the President .....	11	9	10	11	8								48	46
Funds Appropriated to the President:														
International security assistance ..	1,498	433	733	640	595								3,899	2,402
International development assistance ..	268	315	172	421	137								1,312	1,272
Other .....	- 94	495	57	209	- 127								541	106
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation .....	1,742	1,817	2,941	3,414	1,663								11,578	6,078
Other .....	2,860	2,358	2,117	2,220	2,296								11,851	12,937
Department of Commerce .....	175	162	180	199	141								857	771
Department of Defense:														
Military:														
Department of the Army .....	5,121	4,677	5,514	5,163	5,225								25,701	22,207
Department of the Navy .....	6,547	6,719	6,649	6,288	6,701								32,905	28,249
Department of the Air Force .....	5,938	7,501	6,481	6,036	6,425								32,382	27,497
Defense agencies .....	1,101	1,352	875	1,426	864								5,617	10,844
Total Military <sup>2</sup> .....	18,707	20,249	19,519	18,912	19,216								96,604	88,797
Civil <sup>2</sup> .....	1,595	1,351	687	1,680	1,620								6,933	18,150
Department of Education .....	1,386	1,733	1,198	1,560	1,757								7,634	6,964
Department of Energy .....	879	865	999	766	797								4,306	3,724
Department of Health and Human Services:														
Human Development Services ....	390	559	497	577	472								2,495	2,426
Health Care Financing Administration:														
Grants to States for Medicaid ..	1,929	1,769	1,653	1,869	1,936								9,156	8,177
Federal hospital ins. trust fund ..	5,044	3,634	3,872	4,025	3,770								20,346	17,447
Federal supp. med. ins. trust fund .....	2,085	1,637	1,639	1,892	1,698								8,952	8,506
Other .....	1,434	1,539	1,561	1,503	1,626								7,662	7,056
Social Security Administration:														
Assistant Payments Program ..	713	812	587	840	721								3,674	3,599
Federal old-age and survivors ins. trust fund .....	13,401	13,273	14,626	14,045	14,107								69,453	65,539
Federal disability ins. trust fund .....	1,526	1,539	1,611	1,602	1,603								7,881	7,560
Other .....	1,394	2,254	1,744	990	1,411								7,792	6,023
Other .....	- 1,570	- 1,671	- 1,944	- 1,596	- 1,688								- 8,470	- 7,075

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1985 (in millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
<b>Outlays</b>														
Department of Housing and Urban Development	\$4,733	\$3,033	\$3,118	\$2,524	\$1,061								\$14,468	\$6,932
Department of the Interior	458	361	410	476	218								1,923	2,107
Department of Justice	152	450	232	381	232								1,447	1,278
Department of Labor														
Unemployment trust fund	1,265	1,377	1,550	2,322	1,816								8,330	8,849
Other	14	323	470	101	445								1,353	1,621
Department of State	489	214	90	232	156								1,182	1,127
Department of Transportation														
Highway trust fund	1,402	1,021	1,049	794	600								4,867	3,838
Other	1,002	1,135	917	1,176	843								5,073	6,430
Department of the Treasury														
Interest on the public debt	12,507	13,507	23,373	12,513	12,951								74,851	61,921
General revenue sharing	1,145	1	1	1,136	17								2,300	2,283
Other	1,819	1,102	2,070	1,708	430								7,128	6,384
Environmental Protection Agency	407	392	491	254	339								1,883	1,626
General Services Administration	-293	118	134	288	313								16	194
National Aeronautics and Space Administration	802	629	609	548	617								3,205	3,001
Office of Personnel Management	1,964	1,720	1,980	2,038	2,055								9,757	9,272
Small Business Administration	215	8	37	54	2								118	133
Veterans Administration														
Compensation and pensions	1,162	2,261	1,205	53	1,188								5,869	5,750
National service life	37	38	39	50	46								210	185
Government service life	3	3	4	4	3								18	20
Other	902	1,044	1,139	818	977								4,880	4,659
Independent agencies														
Postal Service	411	4	3	210									620	440
Tennessee Valley Authority	265	78	84	103	20								342	146
Other independent agencies	1,787	818	1,873	304	4								4,178	3,284
Undistributed offsetting receipts														
Federal employer contributions to retirement fund <sup>2</sup>	-1,957	-2,121	1,994	2,300	-1,949								10,321	1 9,680
Interest credited to certain accounts	-349	-365	11,192	47	275								12,229	8,956
Rents and royalties on Outer Continental Shelf lands	-1,269	281	375	-213	-289								2,427	-2,188
<b>Totals this year:</b>														
Budget outlays . . . . .	81,037	79,956	77,583	76,838	74,851								390,265	.....
Budget surplus (+) or deficit (-)	-28,787	-28,462	15,179	6,384	20,830								99,643	.....
Off-budget surplus (+) or deficit (-)	+768	-440	+616	1,629	-225								911	.....
Total surplus (+) or deficit (-) . . .	-28,019	-28,902	14,563	8,013	21,056								-100,553	.....
<b>Totals prior year</b>														
Budget outlays	70,226	67,794	74,705	68,052	68,267								149,045	
Budget surplus (+) or deficit (-)	-25,069	21,592	-16,661	-5,515	20,381								89,218	
Off budget surplus (+) or deficit (-)	+1,446	-678	+88	246	-207								+403	
Total surplus (+) or deficit (-) . . .	-23,623	-22,270	-16,572	-5,762	-20,588								88,815	

<sup>1</sup> In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in Department of Defense—Civil (and the income security function) while imputed accruals are included in the Department of Defense—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.

<sup>2</sup> Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense—Civil (and the income security function). The Department of Defense—Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

No transactions

(\*\*) Less than \$500,000

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury

**Table 8. Effects of Federal Trust Fund Transactions on Budget Results, and Securities Held as Investments, February 1985 and Other Periods (in millions)**

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of This Year	This Month	Close of This Month
<b>Trust receipts, outlays, and investments held:</b>									
Airport and airway .....	\$226	\$240	-\$14	\$1,177	\$653	\$524	\$6,434	\$6,881	\$6,893
Black lung disability .....	44	44	(**)	203	204	-1	.....	.....	.....
FDIC .....	.....	-716	716	.....	-923	923	14,195	14,383	15,130
Federal disability insurance .....	1,435	1,540	-106	6,431	7,232	-801	4,656	6,514	6,421
Federal employees life and health .....	.....	-151	151	.....	-455	455	6,879	7,189	7,334
Federal employees retirement .....	370	1,639	-1,269	1,980	1,066	914	114,073	128,054	126,934
Federal hospital insurance .....	3,840	3,516	324	17,250	18,210	-960	16,982	17,768	18,146
Federal old-age and survivors insurance .....	14,549	13,704	845	68,090	65,435	2,655	27,224	24,122	24,666
Federal supplementary medical insurance .....	.....	-352	352	.....	-1,359	1,359	9,117	9,906	10,212
Revenue sharing .....	.....	17	-17	4,567	2,300	2,267	.....	.....	.....
Highway .....	1,035	600	435	5,607	4,290	1,317	10,840	12,293	12,709
Military advances .....	.....	-284	284	.....	-20	20	.....	.....	.....
Railroad retirement .....	273	142	131	1,486	808	678	3,097	3,741	3,819
Military retirement .....	.....	173	-173	.....	-11,074	11,074	.....	11,247	11,070
Unemployment .....	2,615	1,637	978	8,009	6,930	1,079	12,397	12,357	13,411
Veterans life insurance .....	.....	47	-47	.....	-250	250	10,265	10,559	10,510
All other trust .....	58	336	-278	218	1,635	-1,418	1,314	1,581	1,617
Trust fund receipts and outlays on the basis of Table 5 and investments held from Table 6-D .....	24,446	22,133	2,313	115,016	94,680	20,336	237,473	266,598	268,875
Interfund receipts offset against trust fund outlays .....	4,133	4,133	.....	42,265	42,265	.....			
<b>Total trust fund receipts and outlays . . .</b>	<b>28,579</b>	<b>26,266</b>	<b>2,313</b>	<b>157,281</b>	<b>136,945</b>	<b>20,336</b>			
Federal fund receipts and outlays on the basis of Table 5 .....	29,575	52,715	-23,140	180,173	300,151	-119,979			
Interfund receipts offset against Federal fund outlays .....	30	30	.....	446	446	.....			
<b>Total Federal fund receipts and outlays . . .</b>	<b>29,605</b>	<b>52,746</b>	<b>-23,140</b>	<b>180,619</b>	<b>300,597</b>	<b>-119,979</b>			
<b>Total interfund receipts and outlays . . .</b>	<b>-4,163</b>	<b>-4,163</b>	<b>.....</b>	<b>-47,277</b>	<b>-47,277</b>	<b>.....</b>			
<b>Net budget receipts and outlays . . .</b>	<b>54,021</b>	<b>74,851</b>	<b>-20,830</b>	<b>290,622</b>	<b>390,265</b>	<b>-99,643</b>			

....No transactions.

(\*\*)Less than \$500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,567 million in Federal funds transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

**Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, February 1985  
and Other Periods (in millions)**

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
<b>RECEIPTS</b>			
Individual income taxes	\$23,769	\$139,228	\$127,660
Corporation income taxes	1,753	18,121	13,484
Social insurance taxes and contributions:			
Employment taxes and contributions	20,097	93,120	81,091
Unemployment insurance	2,615	8,009	8,974
Other retirement contributions	368	1,968	1,883
Excise taxes	2,585	15,173	15,260
Estate and gift taxes	504	2,655	2,484
Customs	842	4,987	4,140
Miscellaneous	1,488	7,361	6,852
<b>Total</b>	<b>54,021</b>	<b>290,622</b>	<b>259,827</b>
<b>NET OUTLAYS</b>			
National defense <sup>1</sup>	19,785	99,588	91,450
International affairs	884	6,853	5,542
General science, space, and technology	715	3,688	3,361
Energy	215	1,752	1,418
Natural resources and environment	786	5,465	5,195
Agriculture	2,054	12,795	7,504
Commerce and housing credit	-805	620	2,186
Transportation	1,505	10,290	10,611
Community and regional development	438	3,632	3,376
Education, training, employment and social services	2,628	12,288	11,341
Health	2,778	13,686	12,369
Social security and medicare	20,583	103,242	96,347
Income security <sup>1</sup>	10,220	56,279	48,241
Veterans benefits and services	2,218	10,996	10,636
Administration of justice	453	2,538	2,296
General government	699	2,205	1,676
General purpose fiscal assistance	116	3,241	3,404
Net interest	11,820	53,856	43,961
Undistributed offsetting receipts <sup>1</sup>	-2,238	-12,748	-11,868
<b>Total</b>	<b>74,851</b>	<b>390,265</b>	<b>349,045</b>

<sup>1</sup> Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense. Civil (and in the income security function) The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury

# Explanatory Notes

## 1. Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

## 2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees' retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

## 3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law,

refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

## 4. Processing

The data on payments and collections are reported by account symbol to the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

## 5. Other Sources of Information About Federal Government Financial Activities

- *Guide to the Monthly Treasury Statement*, May 1983 (Available from the Financial Management Service, U.S. Department of Treasury, Washington, D.C. 20226). This publication describes and explains each element within the *MTS*, including how data are prepared, a brief history of the publication, and other information.
- *Federal Financial Transactions* (Available from GPO, Washington, D.C. 20402). This publication provides a detailed description of the Department of the Treasury's financial operations.
- *A Glossary of Terms Used in the Federal Budget Process*, March 1981 (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.
- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.
- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.
- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.
- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:
  - The Budget of the United States Government, FY 19\_\_*
  - Appendix, The Budget of the United States Government, FY 19\_\_*
  - The United States Budget in Brief, FY 19\_\_*
  - Special Analyses*
  - Historical Tables*
- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

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